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OBSERVATIONS
RELATIVE TO THE
TAXES UPON WINDOWS
OR
LIGHTS.

A Commutation of these Taxes being also suggested, and a Tax assessed from the internal capaciousness, or *Tonnage*, of houses, pointed out as a more eligible mode of taxation.

To which are added,

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By JOHN LEWIS DE LOLME, Advocate, L.L. D.

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A COMMUTATION

Of the Commutation Tax, and other Taxes upon Lights,

&c. &c. &c.

THE tax upon Window-lights is the most remarkable tax that has been devised by the ingenuity of Statesmen, and submitted to by the patience of modern times.

The tax was originally meant as a tax upon houses: and the reckoning of the number of windows was considered as a convenient method of rating the value of the house. This method might serve the intended purpose tolerably well when the tax was but small, and Individuals felt no great temptation to attempt evading the payment of it, either in order to save their money, or by way of shewing their ingenuity. But the tax having been gradually increased, and additional Acts of Parliaments passed, both for increasing the same, and enforcing payment, the original loose idea of taxing the value of the house, estimated from the number of windows, has been gradually given up; and the tax upon window-lights has at length been made, in good earnest and avowedly, a tax upon the light of Heaven.

The principle by which a Government may, in a greater or less degree, justify the laying of taxes, is, that Government is intitled to

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a certain tribute, or reward, or consideration, from Individuals, on account of the advantages they derive from its protection. It is true this protection afforded by Governments is but very seldom afforded in an active, visible, manner. Governments, in fact, take but very little pains in giving protection to Individuals. Still, they have a right to answer to such persons as might make the objection,—the ease with which we perform our office, the office of protecting your property, is nothing to you: it is enough that your property is so protected by us; and we expect, and demand, a consideration for that. This is in reality the same principle upon which Doctors of Law, or Physic, or Persons in several kinds of business, ground their claims to their fees, or perquisites. They lay these claims in proportion, not to their labour or trouble, but to the advantages which they know people expect to derive from their assistance. The taxes imposed by Governments are to be justified in the same manner. Governments, in laying taxes, may be said to claim considerations, or fees, for the advantages which Individuals derive, either from their actual or active protection, or from their countenance, and even bare existence. The above argument is the most reasonable that can be advanced for justifying taxes.

Reasoning upon the principle which has just been suggested, a Government may appear to be intitled to lay a duty, or tax, upon the light of candles, made either of tallow or wax, or upon light produced by burning train oil: because, in fact, if there was no Government, if a perfect state of anarchy prevailed, there would be no making of candles: neither would there be any whale fishery; for, who would take the trouble of fetching blubber, and bringing it into a Country where neither oil, nor spermaceti, might be made with any advantage

advantage to the makers? The protection, or countenance, of Government is in fact useful to the producing or procuring of those kinds of lights we have just mentioned.

In regard to the light of Heaven, upon which the Financiers of this Country have built a complete system of taxation, it is quite otherwise. This light is procured and continued without the smallest assistance or interference from Government. If we were to suppose that a second Gunpowder plot were to destroy the whole Legislature at once, and if at the same minute all the other Men of power whatever in the Nation were to perish, such as Lieutenants of Counties, Sheriffs, Headboroughs, Constables, and even Parish Beadles, property of any kind would immediately become loosened, and scarcely continue to exist. Not so with the light of day. The tragical event we have just supposed would do no hurt to it. The Sun, after that catastrophe, would shine as bright as before; and the same plentiful undisturbed supply of light would continue to be sent down upon us.

The Government of this Country, in laying a tax upon the light of Heaven, in fact claims a reward, or fee, where no office is performed, where its assistance, and even its existence, are perfectly immaterial. As hath been above observed, the tax upon windows is now become an absolute, serious, tax, upon the light of day. The tax was originally intended to be upon the value of houses, such value being to be loosely rated from the number of windows: or perhaps the tax was secretly meant as a kind of *poll* tax. But now, it is neither: it is neither a house nor poll tax: it has gradually become a downright tax upon the light which is sent from Heaven. The number of windows in a house is very curiously ascertained; and so many shillings in the year are accurately demanded for each window.

The value or extent of the house are no objects of consideration. A house twice as extensive as another, is made to pay twice less, if there are in its walls only half the number of windows. If you open fresh windows in your house, the tax laid upon you is increased in proportion: if you shut up a certain number of windows, the tax you have to pay is lessened by so much. The outside of your house is accurately surveyed for discovering any aperture through which light may be introduced. Windows overlooking no ground but your own, and opening only into your yard, are rated: they give admittance to the light of heaven: they are *window-lights*. Openings in your roof introduce the light of the skies; they are *sky-lights*. Glazed partitions in the inside of houses are intended to transmit light farther: they are *fan-lights*. Even apertures filled up with substances less solid than brick, or stone, or plaster upon lath, are rated; for there is a possibility of their admitting light. In order to ascertain the exact number of all such *light-giving* apertures, holes and crevices, as may exist in your house, Surveyors have a power, twice a year, to force their way into the passages and stair-cases of the house, and into the *courts and yards thereunto belonging*.

Be pleased to observe that Government claims the duty upon light with the strictness and accuracy we have just described, whether such light exists, or not,—whether it be day, or night. The tax goes on, uninterrupted, and unabated, the whole twelvemonth round. No deduction is made on account of darkness and nights. This inflexible method of laying the tax upon light, used by the British Exchequer and Financiers, puts me in mind of a story the recital of which has more than once commanded my most serious attention when I was a boy. A certain Man had entered into a compact with the Devil, by
which

which it had been agreed that the Devil should gratify all the Man's wishes during thirty years, and then was to carry him off. At the end just of fifteen years, as the Man was celebrating the anniversary of his compact, and giving a sumptuous entertainment to his friends, perfectly confident that fifteen years of his time were yet to run, one of his Servants came and whispered to him that a tall lean Person, dressed in a black worn-out coat, wanted to speak with him: he added that the Person had something extraordinary in his appearance. The hearing of this message, and the account given by the Servant, greatly alarmed the Man in the midst of his entertainment: he at once understood that the business was of such a nature that he must go and give personal answer. The Devil (for it was really he, as the Man had guessed) told him he wanted to speak with him in a private room; and there informed him that he was come to fetch him. The Man expressed much surprise, and remonstrated with submissiveness. My Lord, your claim upon me, at this time, is quite contrary to our bargain: we have agreed for thirty years; and only fifteen, this very day, are elapsed.—Very true, the Devil answered; but there have elapsed fifteen years of days, and fifteen years of nights: does not that complete the number of thirty?—With all due deference, I think quite differently, the Man replied: I never heard, in all my life, of such a method of computing time as that mentioned by your Lordship.—I cannot help that, the Devil rejoined; it is the mode of reckoning which we use, and have always used, in Hell: saying which he snatched him off; and the Man never was seen any more.

Something may certainly be pleaded by which to excuse the Devil's rigid manner of reckoning time: for, in fact, he used to gratify the

Man's wishes, and fly to execute his commands, at all times, at every minute of the twenty-four hours on which he was called upon. But the British Government have no such excuse to alledge in favour of their mode of taxing light. They make the Subject pay for the use of light when there is no light. They make no abatement on account of nights. Nay, they make none on account of short days. No distinction between Summer and Winter quarters. Their Tax-gatherers peremptorily demand the same sums of money at Christmas as they do at Midsummer. The claims made by Government for the use of light are, in short, perfectly the same when the Sun is skulking from us in the vicinity of the tropic of Capricorn, sending us slanting rays, during only eight hours out of twenty-four, as they are when he is parading almost perpendicular over our heads, coming, in his annual career, to *reconnoitre* the tropic of Cancer. Which certainly is not just.

Another remarkable instance may be mentioned, in which the method used by the British Government in assessing the Subject for the use of light, is unjust. No allowance, I find, is made for those years in which there are Eclipses of the Sun. An abatement should certainly take place when those *phænomena* happen, in the same manner as taxes or even rents use to be in a greater or less degree remitted in cases of failures of crops. As it is not improbable that the present mode of assessment for the use of light, without any distinction being made between days and nights, or short and long evenings, may in time give rise to remonstrances and petitions, I will generously supply Ministers with an answer by which to put off the Petitioners, and avoid being nonplus'd.—“ Gentlemen, we Ministers
 “ make you pay for the light of the Sun, in day time,—and during
 “ the

“ the nights, for the light of the Moon and Stars.” Be pleased to observe that this answer may also be applied to the case of Eclipses, because it is a well-known fact that Stars become visible during Eclipses of the Sun.

Nor have the Government, and its Exchequer, been satisfied with arrogating to themselves the merit of being the Protectors of light, and of being serviceable to the continued emanations of this fluid, laying taxes upon it accordingly. They have advanced claims of a more real and positive nature in regard to light; which claims are rendered manifest by the following extract from certain advertisements which have been lately published, and repeated in all the News-papers, by order of the COMMISSIONERS *for managing his Majesty's affairs of Taxes*. “ Whereas several windows or lights have “ been *fraudulently* and not effectually stopped up, according to the “ directions of the Act of Parliament, &c.” From these expressions we see, that, not only the keeping of certain windows wide open, but also stopping them by halves, or even stopping them up with substances not sufficiently opacous and solid, with substances through which there is a possibility of light being admitted, are called *fraudulent* acts by the Government and its Exchequer. It is evident that they deem themselves to be not only Protectors, but also Proprietors of light, and in short, lay claim to the property of that fluid. They consider the encroaching upon light, by means of certain windows being kept partly open, as being acts of the same nature as hunting upon another person's grounds, or fishing in his ponds. Or, to use an example extremely applicable to the case, they consider the introduction of light into houses by means of certain windows kept partly open, or incompletely stopped up, as being acts of *fraud* and injury
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of the same kind as that which might be committed by stealing water out of another person's reservoirs, for instance out of those reservoirs which are the property of the New-river Company. And in fact, this is a kind of theft which is often committed at the expence of the Company; though several readers possibly may not have heard of it. There are, in fact, such *water-stealers*: persons who do steal the water of the New-river: not by carrying it off in pails, as might at first be imagined; but by placing secret fly pipes by which the water is conducted away. This kind of theft is sometimes committed by the Owners of fields or tenements adjacent to the banks of the river: they break the ground during the night; place their pipes, about one foot or more below the surface of the water; level the ground again; and thus conduct the water into their possessions, while they pay for none, or at least for a much less quantity than what they enjoy. The Company have persons in their pay, whose business it is to walk about, in order to detect that kind of theft, and find out the *fraudulent* pipes we mention, in order to have them *effectually stopped up*.

The same kind of *fraud* which is committed upon the New-river Company by means of secret pipes, is practised at the expence of the Government by means of hidden, fly, windows, or windows pretended to be stopped up, as we are authentically informed by those advertisements above mentioned, in which such *fraudulent* acts are complained of. In the same manner as there are thieves who steal the water of the Company, there are thieves of another sort, who steal the light of the British Government. They tap the fronts and sides of their houses: they make holes and openings in them; or, when detected, they stop these holes in a *fraudulent* manner: through which means they let into their apartments, a fluid, a light, which
does

does not belong to them, a fluid of which the Government claims the property: no wonder if the injury is resented, and a twenty shillings reward is offered for discovering and convicting the *offenders*. (See the advertisements above quoted). The opacous substances which the jealousy of Parliament has prescribed for the exclusion, or vindication, of light, are, as has been observed in a former place, brick and stone, or plaster upon lath.

We may, in this place, mention that the Gentlemen of the New-river Company, in their method of securing the property of their water, and their dispensation of the same, manifest a lenity, a generosity, much superior to the conduct exhibited by the Government in the management and dispensation of its light.

In the first place, those Agents who are paid by the Company for the purpose of detecting such *fraudulent* pipes as may serve to conduct away the water of their Employers, never presume to enter into the houses and tenements of those Persons against whom they have suspicions: they modestly confine themselves, in their researches, either to the surface of the river, along which they move in boats, looking attentively on both sides, or to the banks of the river, where they are public ground, or ground belonging to the Company. This moderate conduct is very different from that used by the Officers of Government and the Revenue from light. They greedily pop into any house where they find the street-door open, or get the same to be opened by Constables. They run up and down the stair-case, in search of holes and openings, or incomplete stoppages, either in the wall or in the roof, through which light may, in any degree, be let into the house. They pursue their prying observations in spite of you. They whip into every room. They paw and feel the walls

every where. Nor do they take their final departure till they are satisfied that the walls are duly composed of those opacous, solid, forbidding substances which the jealousy of Parliament has prescribed for the stopping up of apertures, and in short, till they are sufficiently convinced that the fluid can find no fraudulent admittance, no fraudulent inlet, and the house is *light tight* in every part: I mean in every part which is not paid for.

Another instance in which the New-river Company, and the Government, manifest very different degrees of liberality in the dispensation of their respective fluids, is, the manner in which they affects Individuals for the use of the same. The Government and its Exchequer, we have observed the fact in a former place, demand a price for the use of light when there is no light: no distinction with them between long and short days, between days and nights; they make the Subject pay for light at times when they supply him with none. Not so with the Gentlemen of the Company. The money they demand of you is exactly in proportion to the time in the week, to the number of hours, during which they communicate their water, or fluid, to you,—during which they keep their cocks open, and are sending the water through their pipes into your house. Which shews on their part a very commendable spirit of justice and equity.

A third instance may be mentioned in which a remarkable contrast, very remarkable indeed, takes place between the conduct of the New-river Company, in the distribution of its water, and that of the Government, in the distribution of its light. The case I mean is this. The Company, when they rate you for the use of their water, never make any other enquiry than about the exact time during which their water is to be communicated to your house, and also,
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about the number, or bore, of the pipes through which it is to flow. These points being settled, and the price being paid or agreed upon, the Company ask nothing farther of you : you may do with the water exactly as you please : you may fill as many casks with it as you choose : you may convey the fluid from your yard into your garden, or into your cellar, or to the top of your house, either by means of the water itself, seeking its level of its own accord, or by means of engines. The Gentlemen of the Company, after the water is once out of their pipes, have done with it and with you : they never trouble their heads about what you are doing with the water in your house, nor attempt to disquiet you in case you choose to convey it an hundred times backwards and forwards about your tenements, in pipes or vessels of your own. Not so with the light which is supplied to your house by consent of the Exchequer. They do not allow you to convey this light into different and remoter parts of your house, without making you pay again for the same ; though you have paid them, to their full satisfaction, for the first introduction. For instance, if light, after being introduced into any fore-room of a house, for which room it is paid for, is thence communicated to a back-room, or to a stair-case, or to any space separated from the fore-room by a partition, the Act requires that the light so communicated or transmitted, should be paid for, a second time. Such secondary communication, and chargeable transmission of light, within the walls of the same house, may be effected through glazed doors, or through glazed frames placed in an inside partition, in the shape of windows, or through *fans*, that is, through glazed frames on the tops of doors. We have named glass, as being that transparent substance which is most commonly used for filling the interstices of

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doors,

doors, frames, or fans, or making transparent panes with: but if, instead of glass, use was made of oiled paper, or horn, or flight canvass, or thin polished oyster-shells, after the manner of the Chinese, it would make no difference; the frames, fans, or panes, would continue to lie under the same predicament. Light transmitted to a remoter partitioned space, within the same house, by means of the implements and substances just recited, is a *borrowed* light, in short, as it is usually called; and therefore you must pay for the same.

Neither is it of any service to you to go and expostulate with the Commissioners of the Revenue,—to alledge that you have paid for the light when it was first let into your house from the Government's grand Reservoir, from the Government's *Main*, the unbounded space of Heaven:—that if the light enjoyed in that part of your house which is partitioned from a fore-room, be a *borrowed* light, a *borrowed* fluid, you borrow this fluid from yourself, and not from them:—that since you have paid for the light in the fore-room, this light is your own; that the capacities of light *borrower*, and *lender*, are united in your person; that the debt is therefore consolidated, and in short, no debt exists, you owe nothing to them. These are excellent arguments: but the Government and its Exchequer will not understand them, will not admit them. They still insist that it is a *borrowed* light. And though you borrow this light, this fluid, from your ownself, they make you pay for it, just the same as if you borrowed it, or even if you purchased it, from them. Such is their *ratio ultima*, their equity, their justice. The Gentlemen of the New-river Company proceed upon incomparably more liberal principles: they never make you pay above once for the communication of their water. Perhaps only would they find fault if you were constantly to supply a Neighbour, or different house, with it.

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From all the facts above recited it therefore appears that the Government and its Exchequer are such good œconomists, such excellent managers of their light, that they, in the first place, make you pay an equal price for the enjoyment of it, during winter quarters and foggy weather, as they do in long days and summer weather: secondly, they make you pay for light even when you borrow it from yourself: in the third place, they charge you for any emanation and transfusion of light that may take place through less opacous substances than brick or stone, or plaster upon lath. Nay, for fear any parcel of this serviceable light should be lost, any portion of this precious, this invaluable fluid, as it might happen either through your own fault, or the fault of the Surveyors paid by them, and in order to prevent any embezzlement, waste, or dilapidation from taking place, they compell you, under a penalty of twenty shillings, to give notice in writing to the Commissioners, of any new opening that may have been made in your house. In case any aperture exists through which you do not intend to draw any light, and you consequently refuse to pay for the same, they oblige you to intercept the light yourself, and fill up the aperture at your own trouble and expence.

The above mentioned doctrine concerning *borrowed* lights,—lights borrowed from rooms situated in the front of a house,—leads me to propose an extremely curious question,—a question very capable of exercising the logic and ingenuity of Commissioners of the Revenue, and of Lawyers.

Perhaps the reader is informed that there exist certain peculiar substances, which, being exposed to the rays of the Sun, will soak them in, as it were, will fill themselves with them, in a manner,
and

and in short, preserve a considerable store of light, which they continue very visibly to emit when removed into a dark place. The Bologna stone, *lapis Bononicus*, well known to Philosophers, is the most noted of these substances, after it has been duly prepared by calcination and a proper process. Some of these stones are about the size of a small orange. When removed into a dark place, they appear like a burning coal; though they manifest no heat: and they emit sufficient light to read by, when brought very near. They continue to give light for about a quarter of an hour; and by some accounts, for several hours: which probably depends on the different manner of the calcination and preparation. They are enabled to emit light merely by being exposed to day-light; though in a much inferior degree to what they retain from being exposed to sunshine. These stones preserve their virtue during about five years. Small statues are sometimes made, by properly cutting a few of these stones, and putting them together.

Now, let us suppose that a Person should procure a certain number of these *Bologna* stones we have just described, and after soaking them with light in his fore-room, for which he duly pays to Government, should convey these stones, thus stored with the light of the fore-room, into a dark back-room, and thereby keep it illuminated, occasionally substituting fresh stones to those which become spent,—would not such an operation lawfully subject the Inventor to the payment of the tax? might not such an operation be justly called a *borrowing* of light—a borrowing of light from the fore-room? If I was desired to decide upon the case, according both to the letter and spirit of the Acts of Parliament, I would give my opinion in favour of the Exchequer and Officers of the Revenue. The above described
light

light is undoubtedly a *borrowed* light. The intent of the Act of Parliament is evidently that the light introduced into one room should be kept in that room: it ought to be solely enjoyed in that room: the light ought to be used and consumed and spent in that room, on that spot for which it is agreed upon and paid. Such is the tenure by which light is obtained. It is no point of difference by what means, mediums, agents or implements, light is evasively transmitted or borrowed: it is perfectly immaterial whether such evasive communications and borrowings be effected by transparent doors, pellucid fans, diaphanous partitions, or by phosphoric stones, or any other trick, device, or stratagem whatever.—*Quære*, if the Person, instead of supplying his *Bologna* stones with light in his fore-room, was to supply them in a public Street or Square, or in an open field or Common? In such case I should think the tax ought not to be paid; because, till an Act of Parliament is passed to express the contrary, the use of light, in such public or open places and fields, ought to be considered as the free and gratuitous gift of Government.

Absurdity is not the only defect with which the *window-light* tax may be reproached. There are other more serious inconveniences attending this system of taxation. It carries with it an appearance of insult on the understandings of People. Being made to pay for the light of day, gives too obvious an appearance of flavishness to the whole frame of the Government. The tax upon *window-lights*, in short, has a tendency to endanger, by its company, the whole mass of the other taxes.

I do not mean to say that the fabric of taxes which has been raised in this Country, is in any very near danger of being pulled down. Yet, since it is admitted that the national debt cannot be
paid

paid off, since it is granted that, from the nature of public affairs, this debt must on the contrary go on increasing, without proportionable discharge, it must also be admitted that the whole burden, the whole weight, must, at some time or other, and in some circumstances or others, be removed at once.

That such times, and such circumstances, are near at hand, is, I repeat, what I do not mean to say. At the same time, it is to be observed that the number of the present taxes is very great. The Vessel is heavily loaded. It is *crank*, to use the Sailor's expression. The bare weight of itself and burden has, even now, a tendency to upset it. The *window-light* tax may be considered as that part of the cargo which lies at top, that which is stowed uppermost: it is stowed too high, in short, and has too great a power to bring down the Vessel on the first onset of a storm.

To use another comparison, the *window-light* tax is the dangerous side of the whole System of taxation. It will afford the most favourable hold for People to pull by, and shake the structure. It is the weak part of the fortification,—that to which Insurgents against taxes and Levellers will first think of applying the *petard*, in order to blow up an aperture, and make an entrance into the inside of the fabric.

The tax upon window-lights, in short, is that tax for opposing which the most obvious arguments occur: it is that tax against which, in discontented levelling times, the general clamour will be more probably directed than against any other: and the words, *No window-tax, no tax upon the light which God Almighty has made*, have a great chance of being the *watch* or *party* word by which people will know their friends.

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The window tax, which forms a very considerable branch of the public revenue, lies, as to itself, upon an unsafe foundation: it is moreover, bad, dangerous company for the system of the other taxes.

A second important inconvenience results from the tax which is laid upon windows. This tax has been gradually so far increased as to make it now amount, in some degree, to a prohibition of the use of light, and of a free circulating air: for, those apertures which admit light are commonly so framed as also to let in the air, occasionally. Now, light, and a free air, are commodities upon which no prohibition ought to lie: because, besides being very serviceable, they are commodities, they are articles, of such a nature that a Man may use them in as great plenty and profusion as he pleases, and yet, no other Person has the less share, no other Person is the poorer for it.

That the tax upon windows amounts, in some degree, to a prohibition upon apertures made in houses, and of course upon the introduction both of air and light, is rendered evident by the state and appearance of the fronts of a great number of houses, as they are seen from the streets; not to mention roofs, and walls situated in courts and yards, and in the backs of houses.

From the appearance of the fronts of several old houses, it may be seen that the practice of stopping up windows was begun a great number of years since, in proportion as the tax has been gradually increased, and successive Acts of Parliament have been framed for that purpose. When the *Commutation Act* was passed, in the year 1784, by which the heavy tax upon tea was in a great measure commuted into a new *window-light* tax, the exertions made in stopping up windows became in a manner general; the tax having, by that Act, been at once made double to what it was before.

At the period when the Act took place, Workmen of different kinds, whose assistance had been applied to for the occasion, might be seen every where in motion. Carpenters were running to and fro, with their tools on their shoulders, and their hand-saws projecting out of their bags, as well as Bricklayers and Plasterers, followed by hods of bricks, or mortar, or plaster, and carrying bundles of laths. And the noise of the hammer, driving nails, or knocking down partitions, in order to have others supplied of a more substantial nature, resounded on all sides.

From the alarm that was manifested against light, from the general and diligent exertions that were making for excluding it, or precluding its entrance, one might have imagined that some extraordinary event had taken place; for instance, that a Comet was threatening to intersect our Orbit, and, in its dreaded passage near us, to deluge us with a flood of light;—or, that our Earth had begun to lose its station in the Planetary system; that it was drawing nearer to the great Centre of gravitation and light, and was soon to carry us into a region, the refulgence of which our eyes would be unqualified to bear: in short, one might have thought that some mighty stupendous change had been effected, or was preparing to take place, in Nature.—No; there was nothing of the kind: only, the Government was in want of money and a new tax; and they had thought of increasing their rates and duties upon the consumption of light.

The terror and alarm that were manifested against light, and against the tax, were probably greater than the occasion required. However, we may judge that the terror was great from the following fact; which is, that a Gentleman, who was a Privy Counsellor, who has since been made a Peer, and who received, and still receives, a considerable

derable income from Government, was reproached in the House of Commons, of which he was a Member, with having been in the number of those who had first caught and manifested the alarm, and in short, with having been diligent in stopping up several of his windows, when the *Commutation Act* took place.

Since a Gentleman in the situation we have just described was foremost in signaling himself against the introduction of light, it is no wonder that the alarm, the trepidation, was communicated farther, and to Persons in much inferior stations. As hath been above mentioned, a kind of combination or confederacy against light in fact took place, much more general than had existed at any former period: and the business of blocking up windows was very seriously followed for some time, by all orders of People, more or less, both in Town and Country.

The exertions were, in the first place, and most generally, directed against those apertures which lie over the tops of street-doors, and are intended to give light to the passage. These apertures are commonly filled up by a glazed fan; and in some places they are left empty, or open. To these glazed fans or empty apertures, compact legal stoppages, made up of lath and plaster, were substituted. In some places, coarse thick boards, for the sake of cheapness, were nailed close together, and white-washed, in hopes that the Tax-gatherers would either overlook them, or be satisfied with them.

The attention was next turned to those windows, or openings, by which stair-cases are lighted. In some houses, where there existed two such windows, one was judged to be fully sufficient, and the other was of course cancelled. In some other houses, where there was but one stair-case window, or perhaps none, only a sky-light in

the roof at top, such sole window, or sky-light, had nevertheless sentence passed upon them; the stair-case being thereby condemned to the same darkness as the passage to the street-door had been. Stair-cases, and street-door passages, were most generally made sacrifices of, and given up to darkness; because, they are places in which none of the Inhabitants of a house have any peculiar separate concern,—because they are places in which nobody has occasion to make any stay, nor is likely to be detained by business. The only inconvenience arising from such places being left dark, is that People may break their necks; and this danger is but little, if People will be attentive.

Next to passages and stair-cases, back rooms were examined. A window, or light, is of no great use in a room in which People intend only to sleep. Windows enlightening only back-rooms were therefore in many places judged to be fit objects of condemnation: besides, there was hope that some small parcel of light might perhaps be borrowed from the fore-room, and the Tax-gatherers never know any thing about it.

The fronts of houses were overhauled in turn, for discovering and ascertaining such windows as might be absolutely dispensed with—such windows as it might be more eligible to do without, than pay a tax for. In some places, in which there were three windows in front, it was judged that it would be no inconvenience to stop up one: the darkened space being, in the mean time, to prove very useful as a dark closet, or repository of some sort or other. In some other places, in which there were only two windows, one of the two was determined to be given up; one window being judged to afford light full sufficiently for People who know how to make a good use of it.

Courts, Yards, Coach-houses, and Out-houses, were also made objects of research and enquiry; and many a window was thereby discovered and pointed out, in regard to which People were much at loss to name of what service it might be, or what good it might do to any body.

By all these exertions made in abolishing window-lights, a deal of havock was made in some places; in other places, less. In one of the streets leading from Whitechapel to the new Royalty Theatre, the Owner of a house two stories high, who has blocked up four out of nine windows in front, has caused the following inscription, a parody of some part of the *Litany*, to be written on the lath and plaster with which one of these windows is filled up, *Lighten our darkness, we beseech thee, O Pitt!* The inscription continues to be very legible: and is sufficiently conspicuous; being only eight or nine feet above the ground.

The same confederacy and enmity against light which directed the blocking up of so many windows when the *Commutation Act* took place, has proved no less efficient in preventing the opening of *lights* in houses built since that period, and in governing the plans of Undertakers and Builders in that respect. The exertions made against light in the building of new houses, do not exhibit, it is true, such conspicuous marks to the eye as are manifested by houses that had been built at a former time. The surfaces of the new houses are fair and smooth enough: they display none of those cicatrices and scars which the hands of Botchers have left on the fronts, backs, and sides of the old built houses to which they have administered their operations. Yet, the ingenuity used in darkening these new houses has not been the less, on that account. The same
caution,

caution, the same jealousy, the same frugality in the introduction of light, are to be discerned. Instances of this may be seen in those numerous houses which have in a manner risen from the ground in the skirts of the Metropolis, since the passing of the Commutation Act,—in that little Town which, during the two last Summers, has been built on the other side of the road leading from *Battlebridge* to *Tottenham Court Road* turnpike, over against the Duke of Bedford's house and *Queen's Square*, which they have called *Botany-Bay*, and *Botany-Bay row*,—in that Village which has lately been raised between *Moorfields*, and *Shoreditch*, on the site of *Holy-well mount*, after that mount was levelled, and carried away in wheel-barrows,—in those strings of houses which have been built in the *Spittlefields*, in *Mary-bone*, and on the other side of the River and the bridges. In all these places, as well as several others not named here, the same sparingness in the use of light is manifested. *Fan-lights* over street-doors have been dispensed with. Stair-cases have been left to be lighted by one window, at most. And whole rows of houses have been built with only one window for each story, in front.—Nay, a new kind of architecture, or method of planning houses, has been devised. In places where there was ground enough for a double house, as it is called, that is, for a house with two rooms, fore and back-room, on a floor, the house has been made double only up to the first pair of stairs: above that floor the house is made single; the back part of it thus offering the appearance of a low house or shed, with a low tiled roof, clapped against the higher wall, or back, of the fore house. Nor is that back room on the one pair of stairs beautified with a window: it is a dark space, probably intended for a bed, and opening into the fore room by means of a wide folding door,

door, of the same width with a bed. This new architectural contrivance seems to have been devised out of a wish, not only to lessen the number of windows in a house, but also, to keep the total number of windows under that legal number above which the tax is made suddenly to rise in an increased proportion. In regard to those new-built houses which, owing to the scantiness of the ground, are really single houses, with only one room on a floor, no back windows are ever opened in them: all new-built *single* houses are raised uniformly upon the same plan: whole rows of such houses only offer to sight long dead walls in the rear. In single houses built many years ago, it was not so: these houses were constantly made with windows both in front and rear, which admitted a free air through every single room. All the back windows have not been stopped up in those old-built single houses, owing, either to some degree of liberality in the Owner's way of thinking, though poor, or to laziness and carelessness, or to a fear of the present expence in having the window stopped up by the Carpenter and Plasterer. The builders of single houses, at this present time, would think it a sin to allow a back window in any room of the house. They deny a passage to the air at the same time that they diminish the light.

Perhaps it will be observed that the weight of the tax upon window-lights, is not such, after all, as to deserve all those exertions which use to be made both against it, and against light. One should think so. The highest yearly sum assessed upon any window is five shillings: which only amounts to one penny a week. Now, if by the stopping up of a window, or sky-light, a stair-case is in any degree obscured (and much more so if it is totally darkened) one should think it might be worth while for the Inmates of the house to club their

their contributions together, and make up one penny a week, in order to rescue the sky-light or window from destruction and abolishment. If the window belongs to any private room or apartment, it must be strangely situated if it does not afford to the Inhabitant of the same one pennyworth of satisfaction and comfort during the course of an whole week.

Yet, it is evident that the calculation which is here suggested, is far from being universally made. I have above quoted the instance of a Gentleman, now a Peer, intimately connected with Ministers, a Privy Counsellor, deriving an ample income from Government, who, upon the *Commutation* Act taking place, distinguished himself by his diligence in abolishing his window-lights. I have no doubt that other examples of the like kind might be pointed out; I mean examples of Persons in a greater or less degree connected with the Government, and possibly also receiving incomes from it.

Persons in such situations had reasons that might have induced them to keep a good countenance against the terror of the tax. They might have thought it both decent and serviceable that Persons, in their conspicuous places, should be first in giving the laudable example of submissiveness to a tax which, though extremely important, has something ludicrous in it. They might also have considered that the tax had been devised by their own party and friends, and that they themselves were of course personally interested in its being universally and cheerfully complied with. To which may be added, that the tax, notwithstanding its ludicrous appearance, is really meant to be on the value of a house: the stopping of a few windows did not render such value a whit inferior to what it was before the tax; and therefore, the hastening to block up windows with

with a view to lessen the payment of the tax, might be said to bear some sort of appearance of an unfair declaration. However, these considerations did not prevail. The Persons we are alluding to, rather chose to abolish several of their window-lights, and, by so doing, to expose themselves to sneer and reflection. They could not be influenced by any intention to oppose Government; they could have no other thing in view than money—than the prospect of saving one penny a week for each window: which shews that the desire of saving, whenever and wherever he can, is, in Man, a powerful instinct.

It is no wonder if a similar instinct actuates Persons in very different situations from those above alluded to,—inspires them with a similar frugality in the use of light, and prompts them to disfigure and spoil their houses for the sake of saving a small sum of money, annually. Other additional motives may instigate Persons in middling circumstances and stations—Persons whose intercourse with Government is never otherwise than through the mediation of Tax-gatherers and Officers of the Revenue—whose reckonings with Government are always concluded by *taking*, not by *giving*, receipts. Persons in such situations seldom think it a part of their duty to shew the example of readiness and notableness in paying any tax. On the contrary, their fancy is rather pleased with the thought of being conspicuous in attempting to oppose the operation of a tax,—of being remarked for their dexterity in evading it, and the ingenuity of their devices. That Owner of a house whom we have quoted in page 21, would not perhaps have blocked up so many windows as four out of nine, in the front of his house, and a low house too, if he had not thought that his distinguished exertion in the line would give an additional relish and smartness to his witticism and parody.

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From

From all the facts and observations above suggested it evidently appears, that the tax upon window-lights operates as a constant instigation to people to spoil and disfigure their houses, and moreover to render their habitations less salubrious, by excluding a free circulating air from them, and less pleasing and useful, by the exclusion of light. A bare instinct of frugality, bare reluctance to part with money, will produce these effects, without the interference of any other consideration, as is proved by the instances of Persons in certain superior situations. The inscription imagined by the above house Owner was not without some good sense, after all: the wise meaning in the inscription, was this, *O Ministers! we beseech ye, do not put us under a temptation to block up our windows, and darken our houses, for a small profit: for, it is probable that we shall be foolish enough to do so.*

I shall conclude this Commentary upon Inscriptions, by adding, that another Owner of a house, in one of the streets of Westminster, who has stopped up three windows perpendicular above one another, in the three stories of his house, has caused the following words to be written on the middle window, or rather, the spot of it, *Pitt's Works, in three volumes.* The Man seems to have considered his house, and the three stories of it, as a Library with three rows of shelves for the Minister to place his Works upon. There is room on the front of the house for six more volumes.

The Public like to select and fix upon one Minister out of the whole number, and make him singly accountable for the doings of the whole Government.

I may also add in this place, that the Owners of some houses who had not wit enough to substitute Inscriptions in lieu of their blocked

up

up *lights*, have resorted to another expedient in order at least to preserve an outward elegant appearance. They have caused resemblances of glazed sashes to be painted on the fronts of their houses, and also of glazed fans over their street-doors. These painted substitutes to glazed fans over street-doors are become very generally in use. They look as if made upon an elegant drawing or pattern, with panes shaped like *sectors* and *segments* of a circle excellently combined together, and with joiner's work of the best workmanship, or work of cast-iron, or the new invented composition. These pictures of finely wrought glazed fans over street-doors, have been adopted in lieu of coarse lath and plaster, in almost every house that has any pretension to elegance, and at some little distance almost create a deception.

In other places, a still more artful contrivance than painting has been used for preserving the outward elegant appearance of glazed windows. The glazed sashes have actually been left standing outwards in the front of the house; though the window has nevertheless been blocked up in the inside with legal, honest, thick lath and plaster; the glass panes in the sash having been previously blackened more or less completely, in order that the inside workmanship might not be seen from the street. The sale of the window frames, of the sashes, and the glass, might have produced money enough, both for defraying the expence of putting the lath and plaster, and for paying the tax for three years at least, if the Owners had thought proper to sell them. Since they did not do so, we are to suppose that they were probably directed in their scheme by some motive different from bare frugality. They probably meant to exercise their wits, not at

the expence of Ministers this time, by means of Inscriptions, and parodies taken from the *Litany*, but at the expence of the Minister's Tax-gatherers. The trick intended by those glazed sashes left standing in the fronts of houses, while the windows are actually blocked up, with perhaps some piece of furniture, or a looking-glass, placed against them, is, to make the Tax-gatherers run up and down the stair-case, then into the street and the house again, and to stare and look wild, when they find that the number of windows within the house so ill corresponds with the careful reckoning and survey they have been taking from the outer side:—the cause of the deception is at length pointed out to them.—The kind of trick I am here supposing puts me in mind of a joke that was played off upon a certain Pope by his Buffoon. The Pope used to amuse himself in making Almanacs. One morning, being in bed at his Country Palace, presently after awaking he asked his Buffoon, who was alone with him in the room, what sort of weather it was. The Buffoon, who knew that his Holiness had predicted fair weather for that day, answered,—it is fair weather. The Pope, with a countenance of self-applause and complacency, said, *that we knew*: when the Buffoon immediately drawing the window-curtains open, shewed him that it was raining heavily, and continuing to point at the window with his finger, repeated several times, *look, you fool!* (*vedi coione!*) The Pope, sitting upon his bed, was still laughing and holding his sides, as the story is, when some Cardinals entered the room, to whom he related the cause of his being so merry. I have no doubt that many a Tax-gatherer, when the above mentioned deception is explained to him, takes the joke extremely well,—as well as the Pope did. There

is no reason why a Tax-gatherer should not be a good-natured Man. In collecting taxes they perform their office *.

In remarking the defects of the system of taxation which Financiers have raised on light and window-lights, my intention has not been barely to pull down, or criticise, and then recommend nothing that I may deem to be more eligible. My intention is really to suggest a mode of taxation, and upon houses too, which I believe to be more rational than the tax upon window-lights. Before I begin, it may not be amiss to recapitulate, in few words, those inconveniences and defects to which the *window-light* tax is, as I think, subject.

In the first place, the tax is absurd and ludicrous.

II. The consequence of this absurdity is, that the window-tax, a most important branch of the national revenue, rests upon an unsafe foundation;—so unsafe, as consequentially to endanger the system of the other taxes.

III. The tax has a constant tendency to render houses less salubrious and less comfortable.

And fourthly; another incessant operation of the tax, is, to disfigure, and disturb, the architecture of this Country.

It may be mentioned by way of additional observation, that houses situated in the Country are affected by the tax upon window-lights in a heavier degree than houses situated in Towns. The tax upon win-

* In case any future Commentator chooses to exercise his ingenuity upon this Pamphlet, he may possibly say in this place, “ The Author, in the above suppositions and conjectures, goes rather far: the reason why glazed sashes were sometimes left standing, though the windows were blocked up, was perhaps no more than because the Persons who blocked up the windows, durst not remove the window-frames and glazed sashes; being only Tenants, not Owners, of the houses.”

dows is in some sense a tax upon the sides of a house. Town houses generally have no more than two sides in which *lights* may be opened: Country houses have four: therefore the Owners of these houses must, either pay a disproportionate share of the tax, or, by refraining from opening windows wherever they might, debar themselves from the pleasure of enjoying the prospect which offers itself from all sides. The Owners of Country houses avoid as much as they can opening windows in the sides of their houses: and in front, they are also very sparing: they open only two, where there is full room for three, and perhaps four. This fewness of windows is an effect which is quite commonly produced about London by the secret operation of the window-tax. Scarcely one new-built house in twenty, or perhaps thirty, in the fields about London, has more than two windows on a floor in front, though there may be evidently room for more. Three windows have certainly a more pleasing appearance than two, both from the outer side, and in the inside of a house.

The only way to render the tax upon window-lights, a rational tax, is, to convert it avowedly and positively, either into a *house* tax, or a *poll* tax. Converting the tax into a poll tax is not the method I mean to recommend. I intend to suggest, in the sequel, a house-tax of a new and peculiar kind.

A conversion into a poll tax is the expedient that has been adopted in France, in order to give efficiency to the heavy tax upon salt. I shall

shall here observe that the Government, in France, have made themselves proprietors of salt, snuff, and tobacco, and universal retailers of those articles throughout the Kingdom:—neither salt, nor snuff or tobacco, are to be got except at certain public Offices appointed by the Government in every Town. The same course has been adopted (I think I remember to have observed) in Spain, and in the Emperor's Italian dominions, with respect to tobacco and snuff, and perhaps also with respect to salt. The Government in Russia is also said to have taken several branches of trade wholly to itself.

The property which the British Government has assumed upon light, has been, in some sense, a measure of the same kind with the expedients just mentioned.

The British Government and Ministers, however, have the advantage, in point of ingenuity, over the Governments we have spoken of. In vindicating the property of light, as they have done, in order to retail the same to the Subject, and make him pay for it, they have fixed upon a commodity which is in great plenty—a commodity the prime cost of which is nothing—a commodity which puts them to no trouble or expence of warehouses or storehouses (the open space of Heaven is their storehouse), and which is most easily brought to every Purchaser's or Customer's door. To which may be added, that no Man, or set of Men, do attempt to rival them in that branch of trade, as would very likely be the case in regard to salt and tobacco, if they were to deal also in these articles.

Another very great advantage in favour of the retailing branch of trade which has been chosen by the British Government, and of the kind of commodity which they have fixed upon dealing in, is, that the
openings,

openings, inlets, trapdoors or wickets, for introducing that commodity, *viz.* light, into houses, are very evident things—things very easily ascertained and demonstrated:—and therefore, no severer penalty than a moderate fine of twenty shillings, has been found necessary for the deterring of thieves and smugglers.

The Government, in France, have not been able to carry on their retailing trade, especially concerning salt, in so quiet a manner. The severest penalties of the law were resorted to, for preventing the contraband trade of that article, and proved inefficacious. Small armies of smugglers were formed, who frequently gave battle to, and drove, the King's Soldiers, and continued to supply the open Country with salt, at one third or fourth part of the price which was demanded in the Government's Offices, or Shops. Government at length resorted to a new expedient in regard to the open Country, which it was so difficult and troublesome for them to guard. The expedient has been this. The Officers of the Revenue and Tax-gatherers go, either twice or once a year, into the villages, cottages, and farm-houses. They assemble the Inmates of the house, or cottage, and tell them, you are so many Persons: you want so much salt for a year, or for six months: here is your provision, which we have brought to you. If people say, we have no money to pay for it.—Never mind that; we trust you; we will call again. And they in fact call again, and get themselves paid for their salt by the same means and process which are used for enforcing the payment of taxes. The Government, by adopting this method, have thrown off the mask: they have put off the Retailer and Merchant: they have avowed the poll tax: the Subject is made to pay so much a head; and has salt given him for nothing, or as a *douceur* for his submissiveness.

The

The price paid for a pound of salt in France is not the same every where: in some Provinces it is so high as twelve *sous*, rather more than an English sixpence. This tax upon salt, or branch of the public Revenue, is called, *La Gabelle*: its annual amount is fifty-four millions of livres, clear, as stated by Monf. Necker. The yearly produce of the tax upon window-lights, in this Country, is said to amount to fifteen hundred thousand pounds. From which it appears that the French Government derives from its salt a revenue which is not quite double to the revenue which the British Government derives from its light. The proportion is as *five to three*.

The intention of the French Government, in converting their tax upon salt into a downright poll tax, by the method above recited, was, both to anticipate very troublesome difficulties, and to insure the productiveness of the tax. Another good effect has also been produced by this method of supplying houses with salt, whether this salt was asked for, or no. People have been thereby prevented from going without salt; an article both of great convenience, and of salubrity. It is not to be doubted that the practice of dispensing with the use of that article had been attempted to be adopted by many persons, with a view to save a small sum of money, annually; in conformity to the dictates of that same wisdom which induces good Oeconomists, and *Frugalists*, in this Country, to block up their windows.

Were I to recommend the converting of the tax upon light into a poll tax, it would be with a view to obtain an advantage similar to that just mentioned, that is, to prevent people from darkening their houses. The Collectors of the tax upon light, in such case, when they go into houses, might have all the Inhabitants called before them, and then tell them, " You are so many persons in this house: each of you has need of so much light: one window a head is not

too much : we therefore assess you, all together, at so much money yearly : you have no occasion, now, to hurry yourselves to block up your windows : after you have paid your rates, you shall have light for nothing.

The tax I mean to propose to be substituted to the window-light tax, will be attended with the good effect just mentioned, without being a poll tax : by it, the blocking up of windows and darkening of houses will be perfectly dispensed with : the tax will also be more rational—of course, fairer : it will also be equally productive ; and perhaps even more so.

The expedient I mean to suggest, is, to drop entirely the idea of light, and to lay the tax directly upon the house itself.

How is then the house to be assessed ? how is the tax to be rated ? This is a subject concerning which I intend to explain my idea at some length, in the sequel.

The present window-tax was in reality meant, at first, as a tax upon houses. This is evident from the tax being laid on the door of every house, indiscriminately, at three shillings a year, without any distinction being made relative to the different degrees of importance or value, or to any other circumstance whatever.

The thought was then also adopted to lay an additional duty upon the particular values of houses. As the first duty was laid upon the door, which is an aperture, it led to the idea of putting an additional duty upon the other apertures situated higher up in the fronts of houses. Why, People said, lay a tax upon windows or apertures ? they are mere holes, vacuities : they are no property ; how can they be taxed ? The answer was ; these apertures are intended to admit light. The idea of taxing light was then caught. A keen chase was set up after light.—Light was successively pursued through all

the different parts of a house. It was successively traced through glazed doors, fans, and partitions. It was hunted through *garrets*, *cellars*, and *stair-cases*. It was followed through the *sky-light*. Incursions were also directed to be made into the *courts and yards of houses and back-sides thereunto belonging*, into the *brew-house* the *larder* and *pantry*, in order to obtain fuller and more complete discoveries of *lights*.—The reader may see the different successive Acts of Parliament which have been passed for laying duties and rates upon *windows or lights*, especially in the late reign, and in this. All these Acts successively confirm and corroborate one another. They all go on, more and more openly vindicating the dominion of Light, in order to make the Subject pay for the use of the same. Special provisions have been made for the purpose of settling those peculiar substances which are to be used for the stopping up of apertures and the exclusion of light. Penalties have been established for enforcing the use of these substances. And now Government is coming forth, branding the incomplete stoppage of apertures with the appellation of *fraudulent*: which is equivalent to a threat of additional penalties. Such has been the consequence of pursuing too far an idea which had been at first too carelessly adopted *.

The tax upon light should have been given up from the minute People took to the practice of blocking up their windows, from the moment penalties were found necessary for enforcing the stoppage of apertures, and it became requisite to search houses for the investi-

* The expressions concerning lights *fraudulently and not effectually stopped up*, contained in the advertisements lately published by the "COMMISSIONERS for managing his Majesty's affairs of taxes," have not been invented by the Commissioners; they have been actually borrowed from Acts of Parliament.

gation of *light*. This was not done. It was not done even when the *Commutation Act* was passed; which, having rendered the tax at once double to what it was before, created no small bustle, and effected a kind of small revolution in the system of windows.

This *Commutation Act*, for the execution of the increased tax laid by it, has referred to, and confirmed, all the penalties and forfeitures expressed in Acts passed before, for the purpose of “*explaining, amending, and further enforcing, the rates and duties granted to his Majesty upon windows or lights* *.”

If the tax upon *window-lights* was originally intended as a tax upon houses, as there is little doubt it was, the idea has been totally given up since, through the course which has been successively pursued. The total tenor of the Acts of Parliament which have been passed for enforcing the productiveness of the tax upon windows, and the nature of the provisions which have been adopted, have successively construed the Government into as true a Proprietor of the light of heaven as the New-river Company are Proprietors of the water in their reservoirs and pipes:—they have made the Government of this Country the venders and retailers of the light of day in as complete a sense as the French Government is a retailer of its salt,—the Spa-

* Acts for *amending and explaining* the rates and duties upon *windows or lights*, and for preventing evasions of the payment of the same, were particularly passed in the 20th and 21st years of the reign of King George II. One of these Acts, which was passed in the beginning of the Session in the 20th year, contains the following expressions, which I take to have laid the first foundation of the doctrine concerning *borrowed lights*. “All windows which are or shall be extended so far as to give light into more rooms than one, such windows shall be reckoned as so many separate windows as there are rooms enlightened thereby.”—Several Acts concerning windows or lights have also been passed in the present reign.

nish Government, a retailer of its snuff and tobacco,—and the Russian Government, of its rhubarb, potash, and spices.

However, let us set aside all the unexpected extraordinary additions which have been gradually made to the first loose idea of taxing houses, estimated from the number of their windows, let us overlook the search that has been made after light through the different inside parts of a house, and the directions given to Constables to assist, if required, in such a search,—let us consider the tax upon *windows or lights* as being, even at this present time, no other than a mere tax upon houses. In such case, we are to deem the tax to be laid upon the outward surfaces or fronts of houses, as they are seen from the outer side: which is no unreasonable idea. If it be so, if it be admitted that the present window-tax is a mere tax upon the surfaces and fronts of houses, we shall find that such tax is not so wisely planned as it might be: very far from it.

This tax we suppose, on the fronts of houses, is not in its present mode, assessed on that part of the fronts which is solid, which consists either of bricks, or stone. Being purposely laid upon *windows*, the tax is laid upon apertures, upon holes, upon vacuities, upon emptiness, in short upon *absence* of property: now, one should think that a tax ought to be laid upon property.

Or, if we consider windows, not as being holes, vacuities, but as being elegant openings, fitted with glazed sashes, as they are commonly not to say always, in such case we shall find that the tax, as it is laid, falls on that part of the surfaces of houses on which it should not. By being laid upon windows, it falls exclusively upon that part of the fronts of houses which is made up of glass and joiner's work, while the dull brick part, the dead brick work, is wholly spared and
exempted.

exempted. As a consequence of Government rating its duty from the windows, or *window* part of houses, it follows that the ingenious businesses of glass making, and of Joiner, with which a great many other branches of trade are connected, are put under considerable discouragement, while, at their expence, the comparatively unprofitable and ignoble business of brick-making is encouraged. I have no doubt that Government are great losers by the degree of prohibition which is laid upon the use of glass through the operation of the window-tax. Though the panes of glass of a window are not broken every day; yet, they are broken sometimes; and the duty upon glass is very high: the first fitting up of a window is, besides, an object of some expence. It may be observed here, that the Legislature have, from the first establishment of the manufactory of glass in this Country, considered it with very great concern; so much so as to have jealously prohibited the like manufactory in the kingdom of Ireland, in the mean time binding Irish Subjects to import from England what glass they used; a caution that had not been taken even in regard to woollen manufactures, which Irish Subjects might import from what Country they pleased.

If the *window-light* tax be intended as a tax upon houses, the tax is not upon the whole house: it is confined to that part of the fronts and sides of houses which is made up of Glazier's and Joiner's work. The tax, in its present state, is a serious tax upon *glazed sashes* and *glazed window frames*: a system of taxation, this, which cannot be said to be positively in the intention of Government. In the mean time, the absurdity of a tax upon the light of day is preserved, together with the risk to which the tax is exposed from such absurdity; and to this inconvenience is added, as abovementioned, a considerable degree of prohibition upon the use of glass and joiner's work in making up the fronts of houses.

If

If Government look with an eye of indifference on the burden with which the manufactory of glafs is encumbered by the prefent *window-light* tax, it would be better at once and pofitively to remove the hurtful abfurdity of the tax, and to convert the prefent rates and duties upon *windows or lights* into a direct *Tax upon glazed fafh*; at the fame time confining the tax to fuch fafh as are evident on the outward fufaces of houfes, and letting Individuals alone in regard to glazed doors and partitions in the infide of their habitations.

A tax upon *glazed fafh* is accordingly one tax which I offer as being greatly preferable to the prefent fyftem of taxation upon *windows or lights*. The tax may in this cafe be confidered as a tax upon an article of luxury. A duty may be laid, both upon the glafs ufed in the fafh, and upon the fhape appearance and mechanifm of the fafh, lifting up and moving upwards and downwards upon pullies. Thofe perfons who will ufe only glazed cafements, moving upon hinges, will have to pay only the duty upon glafs. Thofe who will be fatisfied with cafements fitted with thick oiled paper, or ftrong canvafs, in fhort without glafs, will have nothing to pay. Thofe who may have a fancy for fafh fitted in like manner, viz. with oiled paper or canvafs, will be exempted from the duty upon glafs, and have to pay only for the *fafh*. This tax being adopted, and fubftituted to the other tax, there will be no farther occafion for rummaging houfes in fearch of *light*. Apertures made for the purpofe of introducing frefh air into houfes, will alfo, by that means, be wholly exempted. The prefent inconveniences and defects of the tax upon *window-lights*, in fhort, will be removed: none will remain, except the fame degree of prohibition as is laid at this prefent time on the ufe of glafs in raifing houfes; which degree of prohibition will be continued.

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I have a notion, that, when the *Commutation Act* was passed, if the Minister had taken up the idea of a tax upon *glazed sashes*, as here described, and had at that period absolutely *commuted*, both the tax upon tea, and the whole system of the preceding taxes upon *lights*, into this new tax, no great general dissatisfaction would have been expressed.

However, a tax upon *glazed sashes* is not the tax which I mean purposely to suggest in this Pamphlet, to be substituted to the present *window* light tax. The kind of tax I intend to propose, is, as I mentioned before, an avowed tax upon *houses*: because, I take it for granted, both that a tax of this kind was the original design, and that a duty upon houses continues to be the present secret meaning, notwithstanding the ludicrous appearance of the tax.

Taking it for granted that the tax upon *windows* is a duty upon houses, we must deem this duty to be a duty upon the whole square extent or outward surface of the fronts of houses: this square extent being to be ascertained by admeasurement. Such a tax upon the square extent, or number of square feet, of the fronts of houses, is rational enough: though it may not perhaps be the most eligible mode of taxation that might be proposed. I therefore expressly suggest such a duty on the extent of the fronts of houses, as another tax not unfit to be substituted to the present system of taxation upon *windows or lights*. Let the number of square feet in the fronts of houses be ascertained by geometrical admeasurement: the rate laid upon each house will then be assessed by the number of these square feet.—I also intend, in a few pages, to propose another mode of duty upon houses, assessed in a different manner from that which is here mentioned.

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If the above mode of taxation upon the square extent of the fronts of houses is liked and adopted, an additional useful caution may be joined to it by way of improvement: a caution which will prove very advantageous to the manufactory of glass; and which will moreover produce the effect of imitating and preserving a certain beneficial provision contained in the present Acts of Parliament relative to *window lights*. The provision contained in the present Acts of Parliament, is this. An aperture, however extensive, made for the purpose of introducing light into a house, is to be rated as being only one window, when this aperture continues uninterrupted, or is only interrupted by a space, post, or piece of wood, less than twelve inches wide. A window may therefore run in this manner round an whole house, and be rated as being only one window, if the four posts, at the four corners, are made less than twelve inches square, and provided also, the large room, thus inclosed on all sides by the extensive *window* we mention, be internally divided by no partition; every such inside partition being then considered as making a separate window. The intent of this provision is to make the tax upon *window lights* fall easy upon those manufactories and workshops which are in want of much light. This provision may be imitated by the following expedient, in enacting the tax on the fronts of houses which is here suggested. Let a separate admeasurement be made of that space in the fronts of houses which is occupied by windows; let that space be positively deducted from the computation of the total square extent of the fronts; and let the duty upon that total square extent be then lessened by so much. The tax, by that means, will be the reverse, the very reverse, of the present system of taxation upon windows. The duty, instead of being exclusively laid upon the windows or

holes in the front of a house, as it now is, will be wholly laid on the solid part of the front, on the stone or brick work; while the glazed part and apertures will be wholly spared and exempted.

The provision we are mentioning, will have the effect of preserving to workshops situated on the tops of houses or elsewhere, the indulgence they now enjoy. It will also operate as an encouragement to the opening of inlets and apertures by which a free ingress and egress may be allowed to the air, and a liberal entrance afforded to light. The business of glass-making, as well as Glazier's and Joiner's work, will be encouraged by the same mode of taxation, instead of being discouraged, as they are by the present system. People will be positively invited to indulge themselves in the full enjoyment of the prospect, on whatever side it may offer itself. To which may be added, that the deduction and exemption thus expressly granted to holes and emptiness, in the fronts of houses, will give a notable appearance of justice and consideration to the tax. The Minister will be able to claim much merit to himself from that provision.

As a substitute to the present system of taxation upon *windows or lights*, I am therefore proposing, in this place, a tax which is the very reverse to that system: it is a tax upon the square extent of the solid part of the front walls of houses; a certain degree of exemption being to be granted on account of windows and apertures.

However, in suggesting this tax upon the fronts of houses, I do not mean to say that it is the most eligible mode of taxation upon houses that may be adopted. My reason for proposing and describing such a mode of taxation, is merely because the present system of rates and duties upon *windows or lights* directly suggests the idea of such mode; I mean the idea of a duty upon the fronts of houses.

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At the same time I confess that the method of assessing houses from an admeasurement of their fronts, is not an accurate method, and that another more accurate, and of course more eligible, mode of assessment may be adopted.

In reality, a tax upon the extent of the fronts of houses, is not an accurate method of estimating houses in proportion to their value and importance. Some houses offer a very narrow front to sight; a front which is nowise proportional to their depth and real extent. In regard to houses situated in the Country, the error might be obviated by calling the longest side of a house, *the front*, and empowering Collectors to take their choice. But houses situated in Towns generally have but two sides that may be surveyed, the fore-side and the rear, the stem and stern, of the house. Here, Collectors would have no choice; and therefore Country houses, or insulated houses any where situated, would be under a great disadvantage by the method I mention. I have observed, in pages 29, 30, that Country houses already lie under a disadvantage of this kind: the tax upon *windows*, is, in some sense, a tax upon the outward sides of a house: in Country houses, four sides are taxed by the present window tax; in Town houses, only two.

Besides, the method of estimating the internal extent of a house from a mensuration of its outward surfaces, any how taken, is not a true nor geometrical method,—not even when all the outward parts of these surfaces may be easily come at, and may be accurately measured. As Geometricians well know, the *sums* of the surrounding surfaces of bodies, or of their *perimeters*, are not true expressions of their *bulks*. The method of rating houses from an admeasurement of their surrounding walls, any how taken, and in short from a compu-

tation of the totality of their outward surfaces, would really be an erroneous method: in certain cases it might be very much so.

Erroneous as it is, this method of assessing houses from a computation of the totality of their outward surfaces, nevertheless greatly deserves the preference over the present system of taxation upon *windows or lights*. The most favourable construction that can possibly be put upon the present *window tax* (a favourable construction which in reality it does not even admit of) is, that it is a tax upon the outward fronts and sides of houses: but at the same time it happens that this tax does not include the totality of the front and side walls: it is laid only upon one part: and which is more, that part which is certainly least deserving of exemption, the brick work, is wholly freed from the weight of the tax; while the other part, the glass and joiner's work, which might be thought to be intitled to some regard and tenderness from the Legislature, is made to bear the whole burden.

However, the abovementioned method of rating houses from a computation of the square extent of their outward surfaces, is undoubtedly inaccurate. But, at the same time, it is a very easy matter to remedy the geometrical error which may be in this method. The mode of estimation and assessment we are mentioning possesses one real essential advantage, which is, that it is perfectly unconnected with the idea of taxing the light of day, and that the tax is laid directly upon the houses themselves. Only, the method of estimating the real extent of houses is erroneous. Therefore, nothing more is to be done than to adopt a mode or system of computation that may give a true idea or expression of this real extent of houses.

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The true way to estimate the real size, the real internal extent and capaciousness of houses, is, by the geometrical method of reducing them to a *solid*, that is to say, by multiplying their width, height, and depth, together. The number of cubic feet comprised in the house is thereby ascertained; and from the number of these cubic feet the tax may be rated and assessed. I have, in page 40, proposed a tax to be laid on the number of square feet in the fronts of houses: but I think a tax upon the number of cubic feet inclosed by the whole Building, to be a juster and much preferable method. This method gives an exact account of the sizes of houses, of their internal extent every way, and thus supplies the truest and most universal standard by which to judge of their importance and value.

The new tax, therefore, which I seriously propose to be substituted to the present system of taxation upon *lights*, and the proposal of which is the thing I am particularly aiming at, in writing this Tract, is a duty upon the total internal extent of houses,—upon their internal capaciousness, geometrically admeasured. It is a tax upon the *Tonnage* of houses, in short: this tonnage being to be computed in much the same manner as the tonnage of Ships is usually taken, more or less accurately, in order to rate the amount of anchorage duties, and for other purposes.

In other words, I propose to have houses absolutely *gauged*, and mensurated in their three geometrical directions, in order accurately to compute and ascertain their importance and capability to bear taxes. I propose to have houses gauged in the same manner as vessels containing liquids, such as tuns, pipes, and hogheads, are *gauged*, and the quantity and total value of their contents are computed and ascertained with the assistance of the *dipping rule*.

There will be this difference, however, between the business of *gauging* houses, and that of *gauging* tuns, which is, that the business of *gauging* houses will prove the easiest business, by far. Tuns, pipes, and hogheads, being vessels rather of an uncouth figure, the *gauging* of them to a sufficient degree of accuracy has been made to depend on the *quadrature* of a certain *Curve* of difficult calculation: ready made Tables have accordingly been framed, which *sworn Gaugers* use, without knowing the principle from which they are calculated. The *gauging* of houses will prove a much more simple business. *Plane* surfaces, and *rectilineal* figures, every where. Collectors of house taxes, and *House-gaugers*, will have occasion for no deeper knowledge, or use, of Mathematics, than the rule of multiplication, in order simply to multiply width, height, and depth or diameter, together.

Round Towers may indeed put Collectors to some difficulty, whenever they shall meet with them, in regard to estimating the true solid, or strictly exact capaciousness of such Towers. The *cubature*, or the taking the *exact solid*, of a cylinder, is a problem essentially connected with those of the exact *rectification* and *quadrature* of the circle. A round Tower is a cylinder. However, such round Towers will be met with but seldom; and when they shall, Collectors need only resolutely consider them as square Towers or Buildings, multiplying width, depth, and height, together, in the usual way: the Owner being then made to pay rather more than his due on account of the whimsicalness of his Building. If the Owners of round Towers and Buildings think themselves too far aggrieved by the loose inaccurate method I am here suggesting, and petition against it, ready-made Tables may then be made for the more exact estimation and *gauging* of round Buildings. Though the exact *rectification* and *quadrature* of the

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the circle, and consequently the exact *cubature* of the cylinder, may still continue unresolved problems, the tables I mention may nevertheless be made with sufficient accuracy not to allow, in the computation of a Building equal to St. Paul's Church, or even ten times larger, an error amounting to the size of the head of a pin.

Roofs of houses may also puzzle Collectors in their exertions for calculating the exact internal capaciousness of the Building. This leads me to an observation which I think important, relative to the manner of taking the height of houses. Such height ought not to be taken from the bare height of the perpendicular wall which incloses the house; thereby leaving out the whole internal space comprised in the compass of the roof. If that mode of computation was allowed, if the space comprised within the inclosure of the roof was to be exempted from the operation of the tax, the same frugal wisdom which now prompts Individuals to block up their windows, might lead them to place one half perhaps of the capacity of their houses in the compass of the roof. One, two, and perhaps three different stories might be made to rise, tapering over one another, in the inclosure of the roof. The perpendicular wall might not reach to above one third part of the total height of the fabric. Numberless houses might soon make their appearance all over the Country, topped by lofty exalted roofs, resembling the cap of a Chinese Mandarin.

The total height of the house ought therefore to be estimated, not barely from the height of the perpendicular wall, but from that of the highest ridge or summit, the *culmen*, of the roof. This method will cause the total capaciousness of houses to be rather over-rated; but, on the other hand, the adopting of it will put the practice of raising high roofs, under some discouragement.

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As thatched roofs require a considerable, and of course a high and long slope, for the thorough draining of the water, houses covered with such roofs might be exempted from the above method: the height of the house might then be rated from the height of the perpendicular wall. This, as well as several other indulgencies and exemptions, might be allowed to thatched houses, and continued, till it begins to appear that Persons having places and incomes from the Government take to the practice of covering their houses with thatch, in order to avoid paying their competent share of the duty.

Possibly, also, complaints may be made, that the internal space contained in the inclosure of roofs is too much over-rated by the above method, by which roofs are considered as being prolongations of the perpendicular sides and walls of houses,—that that space is made to bear an overcharge of duty, and in short, that roofs, by that method, are rated as being *parallelopipeds* of an equal height with the separate height of the roofs, while they most commonly are of a *prismatic*, and sometimes of a *pyramidal* figure. In case such objection is made, let the height of the roof above the perpendicular wall be taken separately, and a separate computation be made, with a proper deduction, on account of the peculiar sloping shape of the roof. If the roof be of a prismatic figure, the deduction should be one *half*: if the figure be pyramidal, the deduction should be two *thirds*.

However, as roofs vary much in their forms, and as they may be made to rise even perpendicular above the walls of houses, in such a manner as to create arguments, and make it difficult to ascertain in what place the roof in reality begins, let the separate height of roofs be taken no notice of, and the total altitude of the house be estimated from that of the ceiling of the highest floor.

We have spoken of the manner after which houses should be admeasured at the top: it may not be amiss to say a few words concerning the manner of admeasuring them at bottom. Wherefrom should the total height of a house begin to be reckoned? should it be barely from the level of the ground around the house, or from the level of the lowest ground inclosed within the walls?—The total height of a house ought most certainly to be computed from the lowest ground inclosed by the house. Cellars should not by any means be exempted from the operation of the tax. Not that there might be any great danger, in case cellars were to be exempted, that People would avail themselves of this exemption in any very extensive degree, and, in order to save their money, built one half of their houses in the earth, in the same manner as it is said there is another church underneath the fabric of St. Paul's, similar to the Church above ground. However, cellars, and the practice of living in cellars, ought not to meet with any thing that has the least appearance of encouragement; especially such cellars and repositories for goods underground as have trap-doors gaping through the whole width of the foot-path, or very near; numerous instances of which may be observed in many a street of the metropolis.

The reckoning and computing the total internal capaciousness of a house from the length of its three geometrical dimensions, width, height, and depth, is a most simple operation. The admeasuring and ascertaining of these three dimensions, is also an easy task. In the first place, in regard to the height of a house, the Collector, in order to ascertain this height, needs only drop a plummet, or lead, from the top; and the length of the line will give him the information he wants.

Possibly some house Occupier may prove refractory, and deny the Collector an entrance: he may perhaps resolutely say that the exact height of his house is a secret which no Man shall know but himself,—that his house is his Castle, and no Man shall be allowed to go through it to the top of his stair-case and to his garret, there to perform any admeasuring operation. In such case Tax Collectors need not despair yet: they have no occasion yet to break doors open, as they are empowered to do when engaged in a search after *lights*, summoning for that purpose Constables and Smiths to their assistance. The Science of Trigonometry will prove sufficient aid for Collectors: it will prove sufficient for bringing Revenue Officers out of difficulty, and enable them accurately to take the height of the house, without entering it, or even touching it, or even coming near it. Let the Officers and Collectors form a small encampment at the distance of fifty feet, or so, from the refractory house the height of which they make it their business to know. Let them draw a geometrical *base*, or line, upon the ground, in sight of the contumacious astonished Owner: such line or *base* may be about thirty or forty feet long. Let them produce their trigonometrical apparatus. From the one extremity of the *base* let them level a formidable *quadrant* at the summit of the roof, or at any particular point on the top of the wall. From the other extremity of the *base* let them level the quadrant again at the same point.—If the length of the geometrical *base* on the ground has been very accurately ascertained by means of a foot rule, they may now, by means of trigonometrical calculations not very difficult to be accomplished—they may, I say, pronounce with certainty upon the exact height of the house, even though they had kept at the distance of sixty feet or more from it, or even had been parted from
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it by a deep ditch: they may now declare to the refractory Owner the height of his house within an inch, in spite of him, and rate him accordingly *. I am here supposing the worst that may happen. In the case I speak of, some Geometrician living in the neighbourhood might be applied to, for lending his assistance: he might act as chief Engineer on the occasion, and direct the siege, the trigonometrical operations and calculations.

By adopting the method I have just described, no forcible entrance into people's dwellings and castles, is necessary; no acts of real hostility and violence upon their houses are requisite for the purpose of ascertaining and demonstrating their height. A trigonometrical siege and attack is commenced against the rebellious house; and both the house and its Owner are taken trigonometrically.

The width and depth of a house being dimensions parallel to the ground, may be ascertained from the outer side by a method and computation still more simple than that which is requisite for taking the height of the house. I mean here to speak of houses in the Country, or of insulated houses any where situated; the four sides of which are open to sight. In regard to the generality of houses situated in Towns, as they are flanked by other houses on each side, the going through them in order to ascertain their depth cannot indeed be easily dispensed with. However, there is one comfort in this case, which is, that this depth of a house being once ascertained and known, it is known for ever. This depth being once set down upon the Collectors Books, there is no farther occasion to admeasure it

* If it be thought more convenient, or the disposition of the ground renders it in some degree necessary, the exact distance of the house may be ascertained first, by a preliminary trigonometrical observation and calculation.

again. The walls of a house are not to be shifted backwards and forwards like the scenes at the play-house. A house wall is not to be moved to and fro at the will of the Occupier of a house, in the same manner as windows or lights may be blocked up about the time of quarter-days, and unstopped again as soon as the Collectors have finished their usual rounds and visits. After the exact distance between the back wall of a house, and the front wall, is once measured, there is full sufficient certainty that this distance will continue perfectly the same till the house is pulled down: when another house is raised in its stead, a fresh admeasurement must be made. Nay, in order to save Collectors the task at any time of entering houses against the will of the Owners or Tenants, and even the trouble of demanding admittance, they might, in regard to Town houses at least, make it their usual practice to measure the height and depth of houses while they are yet building; so that, on their very first visit to the very first Occupier of a house, they might be able to say to him, Sir, we are sufficiently informed of the height, width, and depth of your house; we do not intend to give you any trouble on that account.

We may, in this place, remark that it is one considerable advantage attending the Tax on the internal capaciousness and Tonnage of houses which is here suggested, that this tax, as it is here described, may be rated and assessed in a manner perfectly free from molestation to those Persons from whom the same is to be demanded. The tax being laid upon the internal extent of houses every way, is really and truly a tax upon houses. Being assessed from the outer side of houses, the tax moreover carries with it a very obvious outward appearance of equitableness. House-keepers are allowed a perfectly free and undisturbed enjoyment of those houses for which they are to pay

rates and duties. Every Man may consider the house which he occupies, and for which he pays the demanded rates, as being his castle, his *penetralia*, which even the Officers and Collectors of the Government are forbidden to violate. The Officers and Collectors of the Government may level and point their trigonometrical instruments at the house; they may batter the castle with their *quadrants*, *pinules*, and other instruments of observation: but they cannot enter it against the will of the Occupier. The whole business of the tax is carried on from the outer side of houses; and the demanding, the paying, and receiving of the tax, is concluded on the threshold of the door.

If this tax upon the Tonnage of houses is adopted, the Government will be relieved from the irrationality of the present system of taxation upon *windows or lights*. They may then leave off the retailing business and trade which they are now carrying on; I mean to say, they may divest themselves from their present capacity of Retailers of the light of day. They will be able to emancipate Light, and to give up the property of that fluid which they now vindicate. They will be able to repeal those Acts of Parliament which confer such property upon them. They will withdraw the powers at this present time granted to their Collectors to make incursions into the stair-cases, garrets, cellars, and passages of houses, into the courts and yards, brew-houses and larders, into the pantry and the *lodging-room*, in order to make enquiries after *light*, sometimes in the shape of Excisemen in search of a contraband commodity, and at other times in the character of Peace Officers in pursuit of stolen goods. Commissioners for managing the Government's affairs of taxes will have no farther occasion to advertise twenty shillings rewards for discovering and convicting

convicting those persons who *fraudulently* suffer light to come into their houses through apertures *not effectually stopped up*.

The Government, in ceasing to make the Subject pay for the use of light in day-time, will also, of course, cease to claim a price for the use of that fluid in night-time: for, we have observed in a former place, that the Government demand a price for the use of light, both in night and in day-time, equally; and that the duty they claim is exactly the same at Christmas and during winter weather, as it is at Midsummer. At the same time that the Government will desist from asking a price for the transfusion of light into houses from the great Reservoir of that fluid, the open space of heaven, they will also wave all demands relative to such parcels of light as may be borrowed or communicated through the different inside parts of houses. The Government, at this present time, in fact make Occupiers of houses pay twice for the use of light: an instance this, of greediness and ill-manners which the New-river Company are never guilty of, who, as hath been observed in a former place, only charge for the first introduction of their fluid, and never presume to make any enquiry about the manner in which the same is used and farther communicated afterwards in the inside of houses.

By adopting the tax upon houses which is suggested in this Tract, the Government will be rid of the above inconsistencies and irrationalities. In lieu of their present tax upon the light of day, a tax which cannot possibly be palliated by argument, the Government will have a simple rational tax upon houses, estimated and assessed from their extent or bulk. The Government will be able to plead that they claim a duty where they afford protection. In the mean time, their Officers will be directed to collect the duty on the outer side of doors, and not
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to be first in violating the privacy of houses which their Employers undertake to protect.

The tax upon houses which is here described, being to be rated from the real size of houses, geometrically ascertained, it will be assessed from that most universal, truest, and most lasting standard of the different importances and values of houses that can possibly be named. The first assessing of houses will prove a very easy operation. And the admeasurement being once made, it will be for ever, that is, for the whole time the houses are to last.

The tax will bear with equality upon all houses, wherever they may be situated. Town and Country houses will be equally affected by the tax.

When the Government will have emancipated Light, and will desist from claiming any longer a price for the rent, or sale, of that fluid, People will also cease to imagine that it may be an advantage to them to darken, smother, and disfigure their houses—and to exclude the free circulating air from them, also depriving themselves of the surrounding prospect, at the same time that they shut out the light.

People will no longer think they are under a necessity of being *Frugalists* and *Oeconomists* in the introduction of Light into their houses: they will indulge themselves freely and liberally in the use and consumption of that fluid.

Occupiers of houses will be at liberty to open, in the fronts and sides of their houses and castles, as many apertures, port-holes, and lights as they think proper. They will stop the gaps and breaches in their walls, either with stone and brick, or lath and plaster, or any other substance

stance they like. They will transmit and conduct and reverberate light through the inside of their dwellings as often as they please, either by means of reflecting glasses, or *Bologna* stones, or transparent partitions, or other substances or implements, without fear of being inspected and called to account. They will be able to illuminate and irradiate their houses with the light of day, as magnificently and splendidly as they choose.

As a consequence of the tax which is here proposed on the internal capaciousness of houses, being more rational than the present system of rates and duties upon *windows or lights*, both the Government who are to levy such tax, and the Subject who is to pay it, will be rendered more easy in their minds. From the same circumstance of the tax being more rational, it will also follow that it will be safer, that is to say, that it will rest upon a more secure foundation. We have formerly observed, in page 15, that the present system of duties upon *lights*, on account of the extraordinary appearance of the tax, and of the obvious arguments it affords against itself, may at some time or other prove rather dangerous company to the whole Fabric of taxation which exists in this Country. The Fabric of the present Taxes must certainly come down at some more or less distant period: the continuation of the present rates and duties upon *windows or lights* may accelerate the downfall perhaps by half a Century. These rates and duties will supply discontented People and Levellers with the most favourable topics, and the most advantageous hold for them to begin their work by. The final catastrophe may possibly be delayed for a considerable number of years by adopting a simple rational tax, assessed from the internal capaciousness and extent of houses; a tax which rests upon that foundation of all rates and duties which is the most
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solid and durable, *viz.* the notions of protection on the one side, and of secure enjoyment on the other. To which add, that, when a new Fabric of taxation should happen to be raised, after the expiration of some time, in the place of the present taxes, a duty upon the capaciousness and inclosure of houses might probably be one among the first taxes which it might prove practicable to revive; whereas a system of rates and duties upon *windows or lights*, like that which now exists, might not perhaps succeed a second time.

Besides being safer, the tax on the internal extent and tonnage of houses which is here proposed, would also possess the advantage of being more productive: this additional advantage possessed by the tax, would result from the same circumstance of its being more rational. One detrimental consequence of the present tax upon *windows or lights*, is, that the Government dare not extend it to certain houses, or buildings, which are at this present time freed from the payment of the rates and duties upon *windows or lights*, and which would not be thought to be entitled to any exemption, if the duty was fairly laid upon the internal extent and the bulk of houses. The exemption granted to the buildings here alluded to, is really and actually a sacrifice which the Government find it necessary to make to the irrationality of their present tax.

As one instance of such buildings we may name *Warehouses*; which are expressly exempted from paying rates and duties for *windows or lights*. This exemption granted to Warehouses, and to Repositories of wholesale Dealers, is no doubt owing to the Government being loath, and in some sense ashamed, to have the tax upon light demanded in such buildings. The Government's Collectors would find it rather too difficult a task to introduce themselves to the Owner

of a Warehouse, surrounded by loads of his heavy commodities, and call upon him to pay a price for their *light* commodity: I desire the reader to excuse the quibble: I mean no quibble; but I cannot express myself otherwise: I say, Tax Collectors, in such a place as a Warehouse for heavy goods, could not possibly have the assurance to ask a price for so light a commodity as *Light*,—a commodity of which, calling it an airy one, would be saying infinitely too much,—a commodity by any great quantity of which those fine *Affayer's* scales which tumble down under the five-hundreth part of a grain, cannot be in the smallest degree affected. The Warehouse Owner would scarcely condescend to give the Collector time to conclude his address. Elated with pride in the midst of his goods, he would point at his own ponderous weights,—at his mighty pair of scales,—at the solid piece of timber running across his warehouse, to which the scales are hung with powerful iron holdfasts and screws. He would bid the Collector look at the huge jars before him,—at the enormous bales,—and at the thick hogheads which three brawny Porters together are scarcely able to move. He would ask the Collector, whether he has brought his own scales with him, to weigh his goods by? what sort of scales they are? what kind of allowance he means to give him, in the weighing of the commodity? He would inform the Collector of the rates upon *light*, that he expects to have the same tumbling weight allowed to him, as himself uses to allow his own Customers: he would conclude with positively declaring that he is never satisfied with any less allowance, or *tare*, than the full *twelve pounds* for every hundred weight.—It is no wonder that Collectors of the rates upon *lights* find it so difficult a business to introduce themselves into Warehouses, in which they know that

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such objections and arguments are ready for them. The motive of the Government for exempting Warehouses from the paying of the rates upon *light*, is, no doubt, tenderness to their own Collectors, and a wish to save them the excessive confusion and shame of shewing their faces in houses wherein trade is carried on upon such liberal, honest, and substantial scale and principles.

In short, the Government have found it expedient positively to exempt Warehouses from the payment of the rates upon *windows or lights*. But very probably there would be no inconvenience in subjecting Warehouses to a tax laid upon the internal capaciousness and the bulk of houses. The pains taken by the Owners of Warehouses in piling up great quantities of valuable commodities, are certainly very meritorious: but at the same time it may be considered that they keep those commodities together for themselves first; that they mean to make a profit of twenty-five *per cent.* upon them, and of twenty-five hundred too, if they can: therefore, it might not be unjust to make them pay a duty for the protection and safety of those buildings in which they keep goods so piled up with a view to their own profit. I do not mean to offer any positive opinion on this subject: but yet I think, that, though Warehouses are at present exempted from the payment of the rates upon *lights*, they might properly enough be subjected to paying a tax upon the tonnage and inclosure of houses.

Another class of Buildings may be mentioned, to which the Government have been loath to extend the tax upon *lights*: I mean all houses or buildings the windows of which are under the number of seven. These houses are now assessed at six shillings a year; without its being very positively expressed what the tax is for:

something is said about the *door* of the house; but no mention is made of taxing such houses on account of light. The generality of the Occupiers of those houses which have less than seven windows, might not have taken the joke so well, if their houses had been rummaged in search of *lights*; and if they had been told that the tax demanded of them was for the use they had of the light of day. The Government have not extended the taxes upon *lights* to those houses we are speaking of. I do not mean to say that the Occupiers of most of those houses ought to be rated higher than they are at present: but at the same time I think that there are a great number of houses or buildings, used, either for the purpose of dwelling in them, or for other purposes, which are now only rated at six shillings yearly, on account of the small number of their windows, which, if houses were to be estimated from their size, might, without injustice, be assessed at something more than six shillings.

As a third exemption which the Government have found it expedient to allow on account of the irrationality of the present window-light tax, we may mention that provision made in the Acts of Parliament relative to the tax, by which it is enacted that all windows separated from one another by no wider space than twelve inches, shall be reckoned and assessed as being only *one* window. This provision has been mentioned and described in page 41. The intent of it is to relieve Manufacturers from the weight of the rates and duties upon *lights*: they would take it too much amiss to be rated for the use of the light of day. But many persons not belonging to the class of Manufacturers contrive to enjoy the benefit of that provision: many buildings, or parts of buildings, which do not in any shape come under the description of manufactories, enjoy a very
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considerable degree of exemption, on account of the excessive extent which has been given to their windows, and in short on account of several of their windows being designedly conjoined into one. As one remarkable instance of this it may be observed that a very great number of houses, both in town and country, are rated for only one window for each story, which in reality have three windows, evidently discernible from one another: only, the distance between them is less than twelve inches. Nay, real manufactories themselves might perhaps have a less degree of exemption allowed to them than what is now granted. I have, in page 42, suggested a method for preserving to manufactories that full exemption which they now enjoy: but the idea I have advanced on that subject, as well as the project of a tax upon the square extent of the front of houses proposed in the same place, were more for the sake of argument, and of objection to the present system of taxes upon windows, than out of any serious meaning I had. I do not pretend to assert that manufactories and Manufacturers should enjoy no degree whatever of exemption: but I say, that, though Manufacturers would be perfectly unruly if they were to be rated for the use of that light of day by which they accomplish their works, and the Government are aware of it, exempting them accordingly, yet, Manufacturers would shew a tolerable degree of quiet and submissiveness, if, instead of being rated in proportion to their *lights*, accurately counted and assessed, they were to be rated in proportion to the extent and internal capaciousness of those buildings in which they carry on their respective trades peaceably and safely, and which serve them as secure repositories for their works and manufactures. Manufacturers, in the case we suppose, of the rates and duties being assessed on the extent and capaciousness

cioufnefs of buildings, might perhaps manifest no very extraordinary reluctance in paying a confiderable proportion, and even their full fhare, of the tax.

I have no doubt that a very great diminution to the Revenue arifes from the exemptions which are granted to different claffes of buildings on account of the different circumftances which have been above mentioned, that is to fay, on account of thefe buildings being ufed for the purpofe of *Warehoufes*, or becaufe the number of their windows happens to be under feven, or becaufe their many windows are conjoined into very few. A fimple rational Tax, affeffed from the internal extent and capacioufnefs of houfes, might, without any appearance of hardfhip or injuftice, be extended to a very great number of buildings, ufed either for the purpofe of repositories, or for other purpofes, which are now, either totally, or in very great meafure, exempted from the rates upon *windows or lights*. The lofs which the Revenue fuffers from the exemption allowed to thofe houfes of different denominations, really is, to repeat the expreffion above ufed, a facrifice which the Government find it neceffary to make, on account of the irrationality of their prefent fystem of taxation.

The confiderable degree of uncertainty which muft needs take place in the affeffing of the rates and duties, is another caufe of lofs which the Revenue fuffers, in the prefent fystem of taxation upon *lights*. I mean here to allude to the flynefs with which people contrive to hide their windows and fkylights, and to the cunning and *fraudulent* manner, to ufe the COMMISSIONERS expreffions, with which they flop up their windows. A tax upon the capacioufnefs of Buildings would be liable to no inconvenience of this kind: fuch tax would be eafily affeffed, without any danger of error, and affeffed too, for the whole
time

time the houses are to last. The uncertainty of the assessment of the present rates upon *windows or lights*, is but partially remedied by the provision made by a late Act, that, from the first of April 1785, houses shall be assessed annually.

We may judge of the fluctuating and uncertain manner in which the present rates upon *windows or lights* are unavoidably assessed, and of the numerous evasions of the payment of the same which take place, from the following abstract of the Advertisements lately published by the COMMISSIONERS *for managing his Majesty's affairs of Taxes*, which are dated SOMERSET-PLACE, Sept. 20, 1787.—
 “Whereas, in order to evade the payment of the duties upon *windows or lights*, several *windows or lights*, in several dwelling houses, have been fraudulently and not effectually stopped up, according to the directions of the Act of Parliament in that behalf; and as it hath also been found that persons frequently stop up *windows or lights* in their dwelling houses in order to evade the payment of the said duties, and open the same again without first giving notice thereof in writing to the Surveyor of the said duties, according to the directions of the Act of Parliament; his Majesty's Commissioners of Taxes do hereby give notice, That any person who will give information thereof at this Office, or to any of the Inspectors or Surveyors, in either of the above cases, shall, upon due proof thereof being made before the acting Commissioners, receive twenty shillings reward.”——Should the Tax upon the internal extent and size of houses be adopted, the Exchequer would not only enjoy the very essential advantage of the certainty of the Tax; but it would also be benefited by the saving of the money for those rewards which are advertised.

To the observations above made, concerning those exemptions which the Government grants, in levying the duties upon *windows or lights*, the following remark may be added, which is, that, though it might be proper to continue the complete exemption which is now allowed to untenanted houses, and to houses belonging to Persons who occupy and pay rates for two other houses, yet, if the tax was to be laid on the internal extent and inclosure of houses, the reasons for allowing such exemptions would not be so strong as they are under the present system of taxation.

The loss of a considerable share of the duty upon glass, is a real injury arising to the Government from the present system of taxes upon *windows or lights*. This circumstance has been remarked in page 38. The practice, both of blocking up windows, and of endeavouring to open as few windows as possible in building new houses, was begun forty years ago, or more: these endeavours against the opening of windows have remarkably increased since the passing of the *Commutation Act*, by which the tax was then made more than double to what it was before. If it were possible to ascertain the number of windows which are either blocked up, or forborne to be opened, in consequence of the present duties upon *windows*, I have no doubt that the number would be found to be very great. Perhaps it might not be saying too much, to suppose that the number of windows, both in Town and Country, would be greater by one third than it now is, if it was not for the efficiency of the *window tax*, which operates in a considerable degree as a prohibition upon the opening of windows. All this is a great loss, not only to the Manufacturers of glass, and to Joiners, but also to the Government itself, whose revenue from the article of *glass* (a very considerable object)

is thereby greatly injured. And which deserves being remarked, Government in the mean time receives nothing as an indemnity for these losses both to itself, and to Manufacturers. The Government receives positively nothing more than the bare duty upon *light*. The prohibitions upon glass and Joiner's work are into the bargain. The Government, by their present *window-light* duty, in fact tax four different articles. They tax *light*; they tax glass, and severely too; they tax iron and wooden window casements, wooden window frames and sashes; they tax Glazier's tools and putty:—and, out of these four articles which they tax, they levy the duty only upon one, which is *light*. They are not very cunning: they are no very deep artful Financiers.

By repealing the present rates and duties upon *windows or lights*, and adopting in lieu of them the tax upon the extent of houses which is suggested in this Tract, the Government would almost immediately retrieve the great diminution which they now suffer in the levying of their present duty upon glass. In a course of a very few years posterior to the repeal of the rates upon *windows or lights*, one fourth more windows, at least, would be opened than are now existing. Glass Manufacturers and Glaziers would scarcely be able during four or five years, to supply the increased demand for their goods and work: and the Government's present profits or duties from glass would be increased in proportion. — I have, in page 39, proposed a Tax upon *glazed sashes*: but my intention was little more than to argue, and shew the defects both of the *Commutation Act*, and of the whole system of duties upon *windows or lights*. Nevertheless, I am of opinion that such a Tax upon *glazed windows* might be positively established separately and additionally, if the present duties upon *lights* were repealed, and a Tax upon the internal geometrical extent of

houses substituted in their stead. A duty of sixpence a year upon *glazed windows*, would not in the least operate as a prohibition of the use of glass; and this new duty might be levied as a duty quite unconnected with the tax upon houses; only, it ought not to be laid till a few years had elapsed after the repeal of the present rates upon *lights*, for fear People might think of considering it as a continuation of the old rates under a different name. A duty of sixpence upon every *glazed window*, could not produce less than 100,000 pounds, yearly.

The substituting of a Tax upon the Tonnage of houses to the present rates upon *lights*, would be a profitable measure to the Exchequer, in every respect. By means of this substitution the Exchequer would continue to collect the whole amount of the present rates upon *windows or lights*, to which would be to be added a very considerable increase of the present revenue from the article of glass, together with the produce of the new duty just mentioned, of sixpence upon *glazed windows*, which would bring in an additional hundred thousand pounds a year. In speaking of this new duty to be laid upon *glazed windows*, independent of the tax that might be assessed upon houses in proportion to their extent or tonnage, I mean nothing more, however, than barely to say that such an additional separate duty might be practicable. At the same time I am no advocate for laying duties upon glass,—a substance so pure and elegant,—the discovery and improvement of which does so much honour to the ingenuity of Man,—and the sight of which would astonish us so much if we had never seen it before. Should the sixpenny duty upon *glazed windows* which is here mentioned, be adopted independently of the tax upon the tonnage of houses, I would have this separate additional
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branch of the public Revenue expressly appropriated to some elegant purpose. I would have all these additional expences set apart as a perpetual fund for paying off the debts of future Princes of Wales,—for giving portions to Princesses Royal, as well as entertainments on occasion of their marriages,—and for defraying the expences of fireworks on the King's birthdays.

Another important reason may be mentioned, for which a Tax upon the tonnage and size of houses geometrically ascertained, might be more productive than the present rates and duties upon *windows or lights*: the reason is, that the Tax would be paid more chearfully than these rates and duties. This superior degree of satisfaction, or less degree of reluctance, in paying the Tax, would be owing to that circumstance which has been before mentioned, namely, the superior rationality of the tax: and the consequence would be, that it might be possible for the Minister to lay perhaps an higher assessment upon houses, by means of this tax, than what is now paid by the Occupiers of them, on account of *windows or lights*.

Those Persons who pay rates for *windows or lights*, do not know, in fact, what it is they are rated for. They most certainly do not think that the Exchequer supplies them with *light* out of its own *property*—out of its own reservoirs and stores of that fluid; notwithstanding Acts of Parliament have a positive tendency to intimate the fact. And they are as little inclined to believe that the protection and countenance of the Government is useful to their continuing to enjoy the light of day, and that, if it were not for the assistance and co-operation of the Government, they would be deprived of this light. Being rated for the use of that light of day by which their

rooms are enlightened, as the Act of Parliament expresses it *, raises a kind of notion in them as if they were made game of, and imposed upon. In short, their pride is in some degree affronted. It is not to be doubted, that fullness, and a reluctance to pay for what People do not understand, have had a very considerable share in causing the blocking up of the great number of windows which have been shut up both in Town and Country. The idea of a tax assessed from the whole extent and capaciousness of houses, estimated in a regular manner, offers more rational notions to the mind. The idea becomes immediately suggested, that People pay a tax for the secure possession and safety of those houses which they exclusively occupy. The notions of enjoyment, and of security in that enjoyment, become in a considerable degree connected with the thought of the tax.

The pride of People would not inspire them with any averse dispositions to the mode of taxation we are speaking of. Being rated for the use of light, and paying for the sight of the Sun in day-time, and of the Moon and Stars at night, are not privileges which any person feels any very great ambition to acquire. Individuals might be better pleased with thinking that they pay a tax in proportion to the capaciousness of those houses which they safely occupy. A Man's pride might perhaps be elated and tickled with the thought, that a little individual Being like him, whose personal bulk amounts to two, three, or perhaps four cubic feet at most, is rated for having twenty-four thousand cubic feet of space, inclosed by solid walls, secure in his possession †.

* See the note in p. 36.

† This is the solid, or tonnage, of a house twenty feet wide, thirty deep, and forty feet high.

The regularity, certainty, and true proportion, of the assessment, would be additional circumstances by which People might possibly be in some degree pleased, in paying the kind of tax upon houses which is here suggested.

The exemption from Collectors visits and searches in the insides of houses would be another additional circumstance with which house-Occupiers, paying the tax, might be satisfied.

All the abovementioned advantages, together, would co-operate in rendering a tax assessed upon the tonnage of houses more palatable to People than the present *window-light* tax. It is therefore natural to suppose that the Minister might be able to carry the proportion, or rate, of this new tax some few points beyond the present assessment of the tax upon *windows*; and in short, that it might be possible for the Exchequer to draw more money from House-keepers, by means of this tax upon the tonnage of houses, than what they are now able to get from them, upon the score of *windows or lights*. People may be more willing to pay fifteen or eighteen pence on account of a tax which they understand, than one shilling on account of a tax which they do not know what to make of. The *rationality* of a tax is an useful ingredient for rendering it productive.

The *certainty* of the estimation and assessment would also be an advantage that would increase the productiveness of the tax. The tax upon the tonnage of houses might be made in some sense a kind of *land tax*: a kind of a *moveable* tax, I mean: a tax which would admit of being raised, and afterwards drawn in and lowered, according as national circumstances and the situation of public affairs might require.

In the same manner as there is the *landed* interest, there would be the *house* interest. The produce of the *land tax* and the contributions
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of *Landholders* are generally applied to the defraying of the expences of the Army:—*Householders* would have the honour of maintaining the national Fleets and Navy; and the Inhabitants of the floating Castles, sometimes coping with the Enemy's shot, and at other times tossed and driven about by the sea and winds, would receive their subsistence and comforts from the Inhabitants of the solid Castles, firmly seated upon solid land.

It has been observed in page 62, that, if the tax upon the tonnage of houses was adopted instead of the present rates and duties upon *windows or lights*, this tax might be made to take in and comprehend a very great number of houses and buildings of different denominations to which these rates and duties are forborne to be extended. The superior advantages of this new tax, in point of *productiveness*, may be expressed in few words, as follows. The tax would be paid for a great number of buildings for which no tax is at present paid;—and those buildings for which a tax is paid, in the shape of duties upon *windows or lights*, might perhaps be made to bear a higher assessment.

The denomination of the tax might be, *A Tax upon Houses and inclosed Buildings*.

The produce of this tax might be raised to one fourth higher than the amount of the present rates and duties upon *windows or lights*; and it might perhaps be carried farther, if it were necessary. Whereas it is not to be supposed that it might now be practicable for the Minister to levy a single additional shilling upon houses, by farther pursuing and straining the present system of taxation upon *lights*.

The reason which prevented the *Commutation Act* and additional *Commutation* tax laid by it, from miscarrying, was the great indemnity

nity and bribe that were at the same time offered to the Public, by the repeal of the excessive and hurtful duty upon the article of tea. The discontent was nevertheless extensive: it was manifested by blocking up of windows, and by Inscriptions. If the Government were now to attempt taking a farther stride in the same line, by laying an additional duty upon *lights*, People would think themselves downright affronted. The measure would be attended with similar consequences to those which might be produced by a perpetual eclipse of the Sun. House-Occupiers would take to shutting up their windows and blocking up their houses with the same degree of carefulness as is used by those Crews of Ships who are under a necessity of wintering on shore, on the coast of Greenland. The immediate effect of the measure would be the transmuting of both Town and Country into a Library: I mean a Library of the kind mentioned in page 26; with rows of shelves covered with the Minister's dark Works and Volumes.

A few Observations on the Shop-tax, and on the discontent
caused by it.

THE tax upon shops was first laid in June, 1785. The tax is assessed from the amount of the rent paid annually for the whole house in which the shop is situated. This amount of the rent paid for the whole house, is the standard from which the Parliament have thought proper to direct that the shop should be separately assessed. When the rent of the house is five pounds, the shop is rated at four pence for every such pound. The assessment gradually increases. When the rent paid for the house is thirty pounds, the shop is assessed at two shillings for every pound; and so forth, to any amount.

The first passing of the tax created much dissatisfaction, which was very publicly expressed. Some tumult even took place. Most of the Shops in the Metropolis were kept shut during the day which followed the giving of the Royal assent to the Act. A great number of petitions have since been presented against the tax. Considerable exertions were made in Parliament, during the Session in the year 1786, in order to obtain the repeal of it. These exertions were renewed in April 1787: and, as it appears from certain public proceedings

ceedings in the City of London and other places, and from certain public Advertisements, they are to be again renewed in the present Session.

It may be remarked that the taxes upon *windows or lights* never created a degree of discontent among the Public equal to that caused by the shop-tax, or at least of discontent so vehemently expressed; notwithstanding the irrationality of these taxes; which has been pointed out in the foregoing Tract.

To this remark it may be answered, that the taxes upon *lights* have been laid gradually, during a long course of years. In the second place, which is very important to observe, the principle upon which the present shop-tax is grounded, is much more irrational than the system of taxation upon *lights*. The present principle of taxation upon shops reaches into a sphere of irrationality much beyond that line within which the system of taxation upon *lights* is placed.

The tax upon *window-lights*, by being a tax either upon the light of day, or upon apertures in the walls of houses, is a tax upon that which is *no property*: it is a tax upon *absence* of property. But the present tax upon shops is a tax upon the very *reverse* to property: it is a tax upon that which is positively the *contrary* thing to property. By the tax being laid upon the rent to be paid for the house to which the shop belongs, the tax is positively laid upon a *debt*: it is laid upon the obligation to pay a certain rent or sum of money annually or quarterly. People are made to pay *because they pay*. Because they have paid, they are called upon to pay again and more.

The tax upon *lights* is nothing worse than a tax upon that which is no property: People might be said to be deceived by this tax; but no worse. By the tax upon shops, which is a tax upon the obligation of paying a rent and debt, People may be said to be op-

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pressed. A few more additional circumstances relative to the tax will be pointed out in the sequel.

The tax upon *receipts* is another kind of tax which may be considered as a tax upon *debts*. Much argument was used to oppose the laying of this tax: but the real cause of the dissatisfaction which was manifested, was, that it is, as just said, a tax upon debts,—upon the obligation of paying. People have in some small degree become reconciled to the tax upon *receipts*, because the duty is but trifling to the generality of Individuals, and also because they are somewhat pleased to see the receipt written upon a clean stamped piece of paper, which seems to carry with it a kind of appearance of superior authenticity. But those Persons whose dealings require a frequent use of receipts, have their feelings very much set against the tax: considerable pains are taken to evade the payment of it: and, if report is to be credited, the tax is far from being so productive as was at first expected. The duty upon *promissory notes*, which is a duty upon the *receiving*, not upon the *paying*, of money, has admitted of being rated incomparably higher than the duty upon *receipts*: to which add, that the *higher* duty upon *promissory notes* is protected by a penalty of no more than *five* pounds; while the *lower* duty upon receipts is protected against certain modes of evasion by no less a penalty than *twenty* pounds. It may be farther observed, that the present duties upon *promissory notes*, *bills of exchange*, and *drafts*, might probably admit of being raised even higher than what they are, if the necessities of the State required it; whereas it is not likely that an increase of the present duties upon *receipts* might be attended with any profit to the Exchequer.

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The tax at present called the *house-tax* is also a tax upon *debts*: it is a tax upon the rents of houses, and the obligation of paying such rents: the tax is laid at the rate of so much money for every pound.

This kind of duty on the obligation of paying a rent for a house was first imposed in the year 1778. The Minister judged from his feelings, that the tax upon *windows or lights* was not rational; and he durst not raise it higher than it was. The new tax on the number of pounds to be paid for rents of houses, to which the Minister thought proper to resort, was at the same time rated low. The amount of its produce, at this present time, is scarcely one fourth of the produce of the duties upon *windows or lights*. Irrational as these duties are, the Government and Parliament had rather trust to them than to the *house-rent* tax, when the Commutation Act was passed. The whole weight of so much of the old tea duty as was then repealed, was accordingly thrown upon the *window-light* tax. Nor was the proposal attended to, which was made by some Members, that part of the *commuted* burden should be laid on the house-tax, or rather *house-rent* tax. It was felt that the tax upon the number of pounds to be paid by Tenants on account of rent, was a tax in a higher degree irrational than even the tax upon *windows or lights*.

The Minister who laid this *house-rent* tax in the year 1778, gave it the appellation of a *house-tax*, by way of inducing People to consider it as a real tax upon houses, that is to say, as a tax upon the enjoyment and secure possession of houses. But the tax in reality has no such object: it is a tax upon a debt—upon the obligation both of paying, and continuing to pay this rent and debt. The true process of the tax, in short is this: the Tax Collectors wait for the Tenant, on quarter-day, as he is coming out from his Landlord's door;—

Sir, we understand you have just been paying your rent ; we want to look at that piece of paper, the receipt you have in your pocket. We find, by reading this paper, that your rent is forty pounds a year ; you have just now paid ten : you must also give ten shillings for us. —Gentlemen, it is just because I have this moment been paying my rent, that I have no money left, either for you, or for any body.—No matter : we cannot help that : you must also find ten shillings for us.

The tax upon shops is a tax of a worse kind than the tax upon houses just mentioned. This tax upon houses is a tax upon *one* debt : but the shop-tax is a tax upon *two* debts. It is a tax upon the rent which the Shop-keeper owes to his Landlord for the shop ; and it is moreover a tax upon the rent which he owes to the same Landlord for the house, independently of the shop.

The shop-tax is worse than a tax upon two debts : for it is a tax upon two debts, the one of which is unwillingly contracted. The generality of shop-keepers do not rent the house to which the shop belongs, because they want this house : they have no reason for renting the house except that they are not admitted to have the shop without renting the house too. The Landlord will not part them : he will not let the shop separate from the house. The Shop-keeper must rent both. At the same time, the house is of no assistance to his business. This house is really a burden to him. He must nevertheless pay a rent for this house ; though he wishes not to have it, or at least not to have the whole of it. He is assessed by the Government on account of this rent which he pays for a house which he does not want. He is therefore not only rated for a *debt* ; but which

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is still worse, he is rated for a debt which he contracts against his own interest and inclination.

This is not all: the Shop-keeper must submit to some more hardship than barely paying rent for the whole house, though he only wishes to have the shop: he must also pay the overrated price which is demanded for this house. Landlords never fail to take advantage of the circumstance of there being a shop in a house, for raising the rent they demand for the whole house. In certain particular places, streets, or situations, this increase of the rent demanded for the whole house is really exorbitant. Shop-keepers must submit to these hardships. At the same time they are positively rated in proportion to these very hardships which they suffer. The case of Shop-keepers, in short, is this: they are rated on account of the rent which they are obligated to pay for their shop and lodging: they are rated on account of the rent for the whole house above head, which they do not want: and they are also rated for the additional exorbitant rent, or premium, which is demanded for this whole house on account of there being a shop in it. The shop-tax is worse than being merely a tax upon *two debts*: it is a tax upon two or three debts, and two or three exactions.

It is no wonder that shop-keepers have entertained a dislike to the tax, which has continued to increase ever since the first imposing of it. At the same time the arguments which, either they, or their Advocates in Parliament, have used against the tax, were but incompletely expressive of their grievance. The Opponents to the shop-tax, both in and out of Parliament, have not *taken the right scow by the ear*, to use King Henry the Eighth's expressions:

frons *: they have not pointed out the true reasons which render the tax exceptionable.

The objection made against the tax, at its introduction into the House of Commons, is said to have been, that it was a *house tax*: a Right Honourable Gentleman is quoted as having given it as his opinion that it was *a Bill for raising money upon false pretences; that the tax was professed to be a shop-tax, and it was in reality a house-tax* †. Another argument has since been raised, which is now made the principal ground of objection: it is, that the shop-tax is a *personal* tax.

But, being a house-tax, and a personal tax, are not unjust circumstances in themselves, on these accounts merely. If this house-tax was laid upon a house by which the Shop-keeper's business is benefited, there would be no harm in that. But the tax is not laid upon the advantages or profits of a house; it is laid upon the rent to be paid for that house: and which makes the case worse, that house is positively a burden upon the shop-keeper: his paying a rent for that house is a real loss to him and to his trade. A house-tax laid upon such a rent, a rent to be paid in such circumstances, is undoubtedly a bad tax. If the shop-tax be a house-tax, it is not a tax upon the possession of a profitable house: it is a tax upon the rent to be paid for an unprofitable house. The shop-tax, considered as a house-tax, is a tax upon a *burdensome* house.

The Shop-tax, as is above mentioned, has also been charged with being a *personal* tax: this objection against the tax is now represented

* Cranmer having given a certain piece of advice relative to the King's intended divorce, the King exclaimed that Cranmer had taken the right fow by the ear.

† See a LETTER lately published, addressed *To the Minority in the House of Commons who voted, on the 24th April 1787, in favour of a motion for a repeal of the Shop-tax*, p. 8.

as a decisive one: it is even held forth in public Writings and Advertisements. But there exist many other personal taxes besides the Shop-tax, which, yet, are not very unjust. A tax is not always unjust on account of its being personal: the justice or injustice of a personal tax depend upon other circumstances attending the tax. For instance, a personal tax or duty is laid upon *Legatees* of every denomination; which duty is increased in cases either of distant Relations, or of Strangers, to whom legacies are left, of which they entertained but small expectations. This duty upon Legatees is undoubtedly of a *personal* kind: yet, it cannot be said to be a very unreasonable one.— A personal tax is also laid upon *Auctioneers*: they are bound to pay certain rates to Government out of their profits arising from the sale of those goods which they have publicly sold. Auctioneers in London have twenty-eight days, and in the Country forty-two days, after a sale, allowed them for paying these rates. The tax we mention is evidently a personal duty upon Auctioneers; and yet it is not commonly charged with being unjust or oppressive.

But the *personal* tax which is laid upon the Shop-keeper by the Act called the *Shop-tax Act*, is not connected with any similar circumstances to those abovementioned. This personal tax which is imposed upon the Shop-keeper is not on account of his having unexpectedly received a legacy from a distant Relation or from a Stranger,—nor on account of his having had a prize in the lottery,—nor yet on account of his having, like the Auctioneer, already pocketed considerable profits from the consummated sale of goods towards the prime cost of which he has not advanced or ventured a single farthing. The *personal* tax laid upon the Shop-keeper is not on account of any events like those just mentioned. The joyous occurrence on account

of which a personal duty is demanded of him, is positively no other than because quarter-day is coming: he must pay his rent for his shop: he must find money for the rent of the whole house over the shop which he does not want: he must also provide for the exorbitant fantastical overcharge made by his Landlord upon the rent of both the shop and house. The coming of quarter-day, attended by the three circumstances here recited, is positively the profitable exhilarating event on account of which a personal rate is demanded of the Shop-keeper. His burdens are made pretences of, for taxing him. Because he is burdened, the Government burdens him still farther. The Shop-keeper's very burdens, in short, are taxed. This is not an eligible kind of personal tax.

Many cases of taxes might be produced besides those abovementioned, which are evidently of a personal kind; and yet are not much complained of. Coachmakers, for instance, must, every six weeks, pay a duty of twenty shillings for every four-wheel carriage, and of ten shillings for every two-wheel carriage, which they have *finished or sold* during that period: they never call a carriage, *finished*, till it is sold, and they have taken money or security for it. This is evidently a *personal* tax upon Coachmakers.—Those Gentlemen who, either in parliamentary Debates, or in Advertisements from *Committees*, or in published Writings, have arraigned the Shop-tax, because it *stands proved*, and is *now incontrovertibly proved, to be a personal tax*, have brought no decisive charge. Being a *personal* tax, merely, does not make the Shop-tax to be a bad tax. That circumstance which renders the Shop-tax a bad tax, is not its being a personal tax: it is its being an *absurd* personal tax. The Shop-keeper is taxed; and why? on account of his very burdens.

The Shop-tax may be considered as being a tax upon the Shop-keeper's business and trade. If we view the Shop-tax in that light, we shall also find it to be an exceptionable tax: it is a tax upon the expenses and losses of the Shop-keeper's trade. The tax upon shops has been compared to those licence-duties which have been laid upon many different branches of business. Those persons who follow these different branches of trade or business are obliged to apply for a licence, which is granted to them, on condition of their paying a certain sum of money annually. This obligation of paying both for the grant of a licence, and afterwards for the yearly renewal of the same, is undoubtedly a tax upon the business or trade relatively to which such licence is granted. The public seem rather to entertain a dislike to this mode of taxation, which has been greatly multiplied of late years: but the present mode of tax upon shops is incomparably more liable to objection.

The licence-duties are a tax which, though it is not laid upon the certain actual profits of those trades which are meant to be taxed, is at least laid upon the possibility of such profits. As instances of different kinds of businesses upon which licence-duties are imposed we may, in the first place, mention Attorneys, who pay five pounds for a licence or certificate, which must be renewed every year. For admittance to Fellowship of College of Physicians, and also to most denominations of Law business, eight pounds must be paid; which however are paid once for all. Brandy Dealers pay five pounds, yearly, for a licence. Dealers in Medicines pay one pound. Dealers in hats pay two pounds. Dealers in horses pay ten pounds. Pawnbrokers, ten pounds. Glass-makers, ten pounds. Callico printers,

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ten pounds. Starchmakers, five pounds. Makers of vinegar, ten pounds, &c.

Owners of hackney coaches pay at the rate of ten shillings a week for a licence, which is twenty-six pounds annually. The reason of this high licence-duty upon hackney coaches, is, that Government does more in favour of the Owners of them than barely affording them that general protection which is afforded to other branches of trade: the Government positively limits the licences for these coaches to a certain number which is not to be increased.

Many other kinds of trades may be named, relatively to the exercising of which annual licences must be taken out and paid for; such as Soap-makers, Wax-candle makers, Wire-drawers, Brewers, Maltsters, Distillers, &c.

All the abovenamed kinds of trades pay their respective licence-duties previously to the actual exercise of the business for which the licence is granted. The Tradesmen pay whether they are to be successful, or no,—whether they are to have much business, or little: the tax in short is laid upon the possibility of the success and profits of their trade. In several cases which might be named the tax is laid upon the certain profits of a trade,—upon those beneficial returns which the Tradesman has already got in his till or chest. Tradesmen like better this method of taxation. However, in ordinary cases of licence-duties, the duty is laid on the possibility of profits, and the expectation the Tradesman entertains of such profits. This mode of taxation may not be very unjust, when the duties are kept low.

But the tax which is imposed upon the Shop-keeper's trade by the present mode of shop-tax, is not laid upon the certainty, nor yet the possibility, of his profits. The tax is laid upon the losses and debts of his

his trade: every Tradesman reckons his debts and expences among the number of his losses: he writes them all down upon the same side of his book.

Nor is the tax laid only upon the possibility or danger of the Shop-keeper's losses in trade: it is laid upon the certainty of them,—upon the one article of these losses which is the most assured and unavoidable, to wit, the paying of a high rent. This necessity of paying the high rent for his shop and house, is that losing circumstance in his trade which a Tradesman entertains the least hope of escaping. However sanguine he may be in many respects, he does not beguile himself in regard to the coming of quarter-day: he does not entertain the smallest glimmering hope that quarter-day may fail to come, or that his Landlord will perhaps forget to demand his rent. This rent must be paid, not only for the shop, but also for the whole house above the shop: and it must be paid, too, at that exorbitant fantastical rate which the Landlord has put upon the shop and house, jointly. To which must be added, that this high rent is to be paid not only one, two, or three times: it must be paid four times every succeeding year without ceasing. The Government, in laying a duty upon the loss accruing to a Tradesman's business from the necessity of paying his high rent, have imposed a tax upon the most unavoidable and lasting incumbrance of his trade.

The taxing of a Shop-keeper's losses and debts is not the only defect attending the shop-tax. The privacy and secrecy of the Shop-keeper's trade is moreover violated, instead of this trade being protected. The Government intrude and enquire into the Shop-keeper's business: he is made to answer whether he is the Owner of the house, or only rents it; whether he rents the whole house besides the shop;

and he must moreover truly declare what rent he pays for both, in order that his *shop-rates* may be assessed from this twofold rent.

It is true similar inquiries into Tradesmens businesses, and violations of their trades, take place in the levying of some of those kinds of licence-duties we have abovementioned; but the enquiries are directed in a very different manner from those which are made for the purpose of assessing shop-rates. Thus, Brewers, Distillers, and Maltsters, pay a licence-duty annually, whether they do much business, or little; and this duty is moreover raised in proportion to the real extent of their business; which is purposely examined and inquired into. The Brewer is made to declare exactly how many barrels of beer he has disposed of, in the preceding year,—the Distiller, how many gallons of spirits,—and the Maltster, how many quarters of malt. From the declarations of the Brewer, Distiller, and Maltster, the extent of their businesses is judged; and the licence which is to be granted them for the ensuing year, is high rated in proportion. Here, an enquiry and intrusion into those Tradesmens businesses certainly takes place; but the Government goes no farther than enquiring into the profits of their trades: though, at the same time, it may be difficult to say how far this method of enquiring into People's business and profits, and assessing them from their answers, is a commendable method. However, in surveying the Shop-keeper's business, the same method is not used which is practised in the cases abovementioned. The losses, not the profits, of the Shop-keeper's business are enquired into: the lasting loss accruing from the high rent he pays both for his house and shop is ascertained, and is made the standard from which his business is periodically assessed.

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The true state of the shop-tax, considered as a tax upon the Shop-keeper's trade, is the following: the Government pry into the losses of this trade, in order to impose a duty upon it: they take hold of the Tradesman's ledger-book: and then what do they do? they affix that side on which the account of the losses and debts is written: they tax the wrong side, the wrong page of the book.

This method of laying a tax upon a Tradesman's debts—upon the *loss* and *debt* side of his book, is undoubtedly a great mistake, both in the Theory, and the Practice, of the Science or Art of Taxation. A similar mistake was made in the year 1778, when the present tax, called a House-tax or duty, was first laid. This tax is a tax upon the rent to be paid for a house: it is not a tax upon the house: it is a tax upon a *debt* contracted on account of the house. The Minister who first laid this tax wanted to get more money from Housekeepers than was already obtained from them by means of the tax upon *windows or lights*. At the same time his Lordship entertained a consciousness that there was some considerable degree of oddity in this *window-light* tax: he accordingly scrupled straining it farther. A different kind of duty upon houses was sought after: and the expedient that was adopted, was to lay a duty upon the *rent* to be paid for a house. As it appears from a short sketch of the Minister's speech on the occasion, a tax upon the front of a house, and also a tax upon the bricks used in the building of a house, had been proposed to him: but he did not approve the proposals. These two taxes just mentioned were certainly no bad methods of taxing houses. I have, in pages 42—44 of the foregoing Tract, described a tax upon the fronts of houses, and pointed out the defect under which such a mode of taxing houses, lies; which defect is not excessively great. The fact

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is, that neither a tax upon the fronts of houses, nor a tax upon the bricks with which they were built up, could have continued to exist together with the *window-light* tax:—the window-light tax must in a short time have been given up, if either of these two taxes had been established: I have not time to make the reader perfectly sensible of the reason why. The Minister was in some shape or other conscious of this fact. The tax upon window-lights could by no means be spared. And the kind of tax upon houses that was adopted, was a tax upon the rents or debts to be paid on account of them.

If the abovementioned sketch of the Debate is to be trusted, it was observed that this new house-tax, being a tax upon the rent of houses, was a kind of additional land-tax. The Minister said that it was. There existed, however, a very essential difference between the proposed *house-rent* tax, and the *land* tax; which was, that the one is a tax upon a rent which people *receive*, and the other is a tax upon a rent which people *pay*. This was an important interesting difference; however, it was overlooked; and the new kind of *house-tax* was consented to.

This tax upon the rents of houses was evidently a tax upon a debt. The reason why the tax was not exclaimed against at the time, and has not since given rise to any great objection, was that the duty was laid very low: only sixpence in the pound for most houses; and one shilling in the pound for those which are highest rented. To which may be added, that people having long before submitted to paying a tax for their *lights*, did not scruple so much paying this new tax: one absurd tax had prepared the way for the establishment of the other. However, the principal reason why the tax met with no great objection, was, that the duty was laid low.

The *shop-tax* has caused more dissatisfaction than the *house-tax* above described. There have existed important reasons why the secret *fallacy* of the tax—the fallacy of a tax imposed upon a debt, has been more seriously felt in the case of the duty to be paid for rents of shops, than in the case of the duty upon the rents of houses.

In the first place, the duty upon shops is rated high. The duty is two shillings and nine pence in the pound, when the house is rented at thirty pounds; which is the rent paid for the greatest average number of houses having shops in them: the duty upon a house of that rent, in which there is no shop, is only nine pence in the pound.

In the second place, this high duty we mention is not assessed upon the rent paid for that single shop, by itself: but the whole rent for the whole house above the shop is taken in; and upon this whole rent paid for the whole house the separate tax upon the shop is assessed, at the high rate just mentioned, of two shillings in the pound; and three shillings, or nearly, for the house and shop together; in the greatest number of cases at least.

This addition of the whole house to the shop, in order to assess the shop, is a most unaccountable circumstance. The house is of no assistance to the trade of the shop: it is useless to the shop: it is an object quite foreign to the shop. The assessing the shop from the rent and value of the main building or house to which it belongs, is, in certain cases, a circumstance of perfect absurdity. How are those shops, for instance, to be rated, which are situated under the Royal Exchange, and are parts of it? We are to suppose that the whole Royal Exchange is valued, Statues and all: from this valuation the rent for the whole Fabric is estimated; and from this rent the shops are rated: or else the Act of Parliament is disobeyed. Some shops
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positively belong to Churches. One instance of this kind is to be found in Lombard-street: the Church of St. Edmund the King. A shop, a gunmaker's shop, belongs to that Church: it even is part of the decoration of the front, being a counterpart to something else: and the rent for this shop is undoubtedly paid to the Owners of the Church. How is this shop rated? We are to think that the Church is valued; the amount of its rent is estimated; and from this rent the shop is assessed. If a shop was in like manner fixed to some part of St. Paul's Church, the rent for it being paid to the Church, the tax for this shop would amount to ten thousand pounds a year. The prime cost of St. Paul's, as I have seen it accurately set down in some book, was eight hundred thousand pounds, so many shillings, and so many pence. The nominal value of things having greatly increased since the Church was finished, we must suppose the value of it to be at this present time twelve hundred thousand pounds: according to which the rent must be estimated at one hundred thousand pounds. The shop-tax to be paid for a shop or stall fixed to St. Paul's Church, would be two hundred thousand shillings, or ten thousand pounds.

Let us also suppose that a shop is set up in Westminster Hall: a Bookseller's shop, for instance. This supposition of a shop being placed in Westminster Hall has nothing unnatural in it. In Paris, the inside of that Hall which is at the top of the great flight of steps, and leads into the Courts of Law, is lined with shops in which toys, walking-sticks, handkerchiefs, &c. are sold. A shop of some kind or other might be placed in Westminster Hall: how should the shop-duty be assessed upon that shop?

Nay, we may mention the Coffee-room which stands close to the gate of Westminster Hall. This Coffee-room has every appearance
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of belonging to the Hall: the King is the ground Landlord, and takes the rent for the ground upon which the room stands. This Coffee-room is very useful to the business of the Hall, by affording refreshments, at a moderate price, to Lawyers, and their Witnesses and Clients: if such Coffee-room did not exist, orders should be given for making one immediately. Supposing this Coffee-room, in which refreshments are sold for money, was positively proved to be an appendage to Westminster Hall and the Building of Westminster, how would the shop-duty be assessed upon that Coffee-room? We are to conclude that the whole of Westminster Hall must be estimated, together with these four separate halls in which the four Courts sit, viz. the Courts of *Chancery*, *King's Bench*, *Common Pleas*, and *Exchequer*. The remoter and more internal parts of the Building must also be estimated. Those two halls or Chambers in which the Shop-tax was debated upon and passed, must be valued along with the rest. The *Painted Chamber* must also be taken into the account. Nor ought the *Abbey* and *Tombs* to be excepted: at least it is not easy to say why they should. All this extensive estimation being performed, the rent which the whole Fabric of Westminster *is worth* would be judged; and from this rent the shop-duty upon the Coffee-room at the gate of Westminster Hall must be assessed.—Be pleased to observe, that, in the assessing of any common house, and estimating the *rent it is worth*, all the *offices*, *yards*, *gardens*, *coach-houses*, *brew-houses*, *wood-houses*, *wash-houses*, &c. standing within the compass of *one acre* are to be valued along with the house, and the rent of the whole estimated together.—The Fabric of Westminster, as a Building belonging to the Crown, is exempt from the house-tax, but not, I believe, from the shop-tax.

The abovementioned Coffee-room is the only place for selling goods of which I have any knowledge, as belonging (or greatly seeming to belong) to the Fabric of Westminster. It is true, newspaper Writers and other political Speculators frequently mention a certain place in the inside of the Fabric, which they call *St. Stephen's Chapel*, in which they say a certain kind of trade is carried on, which they express by the words *sell their Constituents*: but I do not look upon that selling trade to lie within the sphere of my present arguments. I take this *sale of Constituents*, and business of *selling their Constituents*, so far as I am able to understand the words, to be a kind of an wholesale trade, and therefore liable to no shop-tax.

The introducing the consideration of the expensive house above the shop into the separate assessment of the shop, has certainly been intended as a means of being jocular at the expence of the Shop-keeper. So far is the house from being useful to the business of the shop, that it is positively a burden and loss to it. We have observed in a former place that that debt to his Landlord for which the Shop-keeper is taxed, is composed of three debts: one for his shop, another for his lodging, and another for that part of the whole house which he does not want: to these three debts must be added the fantastical overcharge made upon each by the Landlord. That complicate debt for which the Shop-keeper is taxed, is positively composed of three debts and three exactions: and one of these debts is in a manner contracted by force. How this complicate mass of debt due for the house can be construed into an obligation on the part of the Shop-keeper to pay a tax to the Government, which tax is said to be upon the *shop*, is utterly inexplicable: it cannot be explained otherwise than by saying, that it is a plot intended to bewilder the Shop-keepers and make them lose
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their wits. When it is considered that this additional debt or duty which the Government claims from the Shop-keeper for his shop on account of the manifold debt which he must pay to his Landlord for the house, is a serious duty of about three shillings in the pound upon the rent for the whole house and shop, and that this duty is to be enforced by searching of books, by distress and execution, the imposing of this duty evidently appears to be a plot of a worse tendency than barely bewildering the Shop-keeper and putting him out of his wits. The scheme positively seems intended to make the Shop-keeper run to arms and fall into some desperate act of rebellion, like to the Philosopher *Empedocles*, who flung himself into Mount *Ætna*, because he could not understand the mystery of it. Possibly the confiscating of all the effects contained in the shops, all over the Kingdom, is a measure in contemplation, as a beneficial expedient for paying off the national debt. The shop-tax is some deep insidious snare laid for the Shop-keepers to run into: it is a deep concerted State measure against the Shop-keepers, of the same nature as the Princess of Orange's journey to the Hague through Schonoven.

It may not be improper to add to the above observations, that, in many cases, the Shop-keeper is scarcely able to pay that manifold debt for his house on account of which he is taxed at the rate of three shillings in the pound, or nearly: this circumstance makes him very unwilling to be made game of, or take a joke on the subject. Many a Shop-keeper engages to rent an expensive house and shop, not on account of any certain success he has experienced, and continues to experience in his business, but merely out of a spirit of enterprise. His taking that expensive house and shop is a kind of a bold stroke, an adventurous undertaking, to which he resorts with a view

speedily to promote his circumstances. But his business does not always succeed: the project of renting a dear house and shop does not answer his expectations: nevertheless the four quarters in the year speedily succeed one another: the business and profits of the shop do little more than barely defray the expence of the high rent for the shop and house: this languid state of the business is no plea for avoiding or lessening the payment of the rent: this rent must be paid: and on account of this rent, this debt, which the Shop-keeper thus pays with difficulty, and perhaps by distressing in some degree his trade, the Government claims a duty from him. Because he pays he must pay again and more. The situation of the Shop-keeper, in the midst of such circumstances, puts one in mind of the expressions in the Roman Civil law, *luctuosa hæreditas*; "a mournful inheritance;" that which devolves to Parents by death of Children. It is a mournful kind of property, a debt which is paid with difficulty and anxiety: it is a mournful property to be taxed and pay rates and duties for.

Nay, in some cases the Shop-keeper is positively unable to pay that rent or debt for which he is taxed at the rate of three shillings in the pound. Some Shop-keepers get money by their business: others absolutely ruin themselves. During a certain space of time the unsuccessful Shop-keeper protracts his downfall, and contrives to pay the high rent for his shop and house by using expedients of a ruinous kind,—for instance by selling lots of goods under prime cost, or perhaps putting them in pawn. At length the Shop-keeper begins seriously to consider what kind of proposals he shall make to his Creditors. He is resolving to give up his shop, and perhaps to run away from it. At the minute he is pausing upon the choice of expedients,

pedients, a sturdy *shop-tax* Collector enters the shop: he insists upon knowing the exact yearly rent which the Shop-keeper pays to the Landlord for both the shop and house; of which rent he says the Shop-keeper has never yet made a true declaration. He demands the three shillings duty upon the exact amount of this double rent: he talks of proceeding to a seizure for the payment of this duty upon a rent which is not paid, which cannot be paid; two or three quarters back are not paid.

In general, the project of taxing shops and Shop-keepers is a task of some difficulty. The business of shop-keeping is a doubtful business: some get fortunes by it, while others absolutely lose the property with which they have embarked in trade: it is a business of chance: *res aleæ plena*: the laying a tax upon that business should be considered with attention.

Shop-keepers, and their Advocates, have advanced a claim that they ought never to be taxed except in such cases and such a manner that they may immediately raise the tax upon the Consumer. I have not time at present to discuss that question: but I think that Shop-keepers, in expecting never to be taxed except in cases of profits which they have already positively got and secured, go rather too far. I think the *possibility* of their profits might perhaps also be made the object of some sort of tax. At the same time, this tax should be laid gently: because, as we say, it is only a possibility of profits which is meant to be taxed.

However, the Minister who has planned the shop-tax, has not laid a tax upon the possibility of the profits of the Shop-keeper, but upon the certainty of his losses,—upon the perpetual unavoidable debt for a shop and house. This debt is found out and evinced; and a duty
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of three shillings in the pound is laid upon this unavoidable debt,—a debt which is never completely extinguished or acquitted,—a debt which is always fresh upon the Shop-keeper,—which he entertains no hopes of eluding or turning off by some skilful bargain or dexterous mercantile operation. The Tax-Collector, when coming into the shop, does not talk to the Shop-keeper of his certain successes or profits in trade, nor yet of the substantial appearance of his shop, nor of the fine show of goods it contains, nor of the beautiful front it presents to the street: no; he straightways puts the Shop-keeper in mind of the high rent he pays for this shop and house, and then demands a duty.—The tax which is laid upon Persons who have received legacies has been named in a former page; what should we say of a tax imposed upon those who have been disinherited and cut off with a shilling? If a tax was laid upon the occurrences that befall People in the streets, what should we say if the duty was imposed upon those who have lost their purses, watches, or pocket-books? If a tax was laid upon Insurers, and Underwriters to policies of insurance, should the tax be laid upon the *losses* which they *settle* and pay? A tax of ten pounds a year is imposed upon Horse-dealers: should the tax be laid upon the mortality among their horses, and the number they lose? If a *poll* or personal tax was imposed upon Individuals, for the enjoyment they have of their own persons, such a tax, one should think, ought to be assessed upon those who possess healthy nimble bodies from head to foot: what should we say if the tax was laid upon the number of disorders and bodily accidents People have met with during the year, and they were to produce and shew the length of their Physician's, Surgeon's, and Apothecary's, bill?

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Since a tax was intended to be laid upon the Shop-keeper's trade, in general, that is, upon the possibility of his profits, the tax should have been so framed as to have some reference to this possibility of profits. A tax upon the square extent of the front of his shop, or, in other words, upon the number of those panes of glass through which he exposes his goods to sight, might have been attended with an advantageous effect of this kind: it would have been a tax not very unlike to that paid by a young Woman for the gauze and ribbons with which she expects to engage attention, and get suitors and a husband. The tax laid directly upon a Shop-keeper's shop might have been considered as a tax upon the main implement, or tool, of his trade, with which he takes his chance, and does as well as he can. A tax upon the extent of the front of a shop, would have been a tax of the very same kind as that which is laid upon a Cart, at so much a year for every wheel. A tax upon the extent of the shop and its front, would have suggested to the Shop-keeper a direct idea of his safe enjoyment, possession, and use of his shop. The tax being rated from the extent of the front, would have put him in mind of the benefits he must needs expect to derive from the advantageous exposure of his goods. He would have bethought of his numerous wide panes of transparent crown-glass,—of the beautiful attractive sight his shop offers to the crowds of People who are passing by, especially when illuminated of an evening, and blazing with the *patent lamps*, exhibiting a perfect appearance of a volcano or a meteor to the street.

But the Minister does not allow the Shop-keeper to indulge and cheer himself with any thoughts of this kind, in submitting to the kind of *shop-tax* which the Minister imposes upon him. The Minister

fter directly calls upon the Shop-keeper to remember the rent he must pay for his shop: he meets him *full-butt* with the idea of this rent: he "bids him renew his unutterable sorrow;" to use the expressions of Æneas to Dido; *infandum jubet renovare dolorem*: nay, he even puts him in mind of the rent he must pay for the whole house, too: the Minister is resolved, it seems, to shew the Shop-keeper neither tenderness nor mercy.

The Minister takes up the Tradesman's *Ledger* from the Counter on which it lies, and opens the book: he points at that side of the book at which every Tradesman looks trembling and blinking—the side of the losses and debts: and upon that side the Minister positively fixes his *rates and duties*.

The Minister surprises the Tradesman in his shop as he is weighing his commodities: and upon what side of the scales is the Shop-keeper informed that the tax is imposed? is it on that scale which is filled with goods from which the Shop-keeper expects his profits? no; the tax is laid upon the inimical side of his scales, upon the wrong side, the losing side, of his scales,—on the ponderosity of his weights.

I really think that a tax like that which has been abovementioned, laid directly upon the extent of the fronts of shops, might have succeeded: and if the Government had intended to draw a greater revenue from the tax, Shop-keepers might have been distinguished into two classes, described in the Act: the one class paying the *lower*, and the other, the *higher* shop-tax. Possibly the *tonnage* of the shop might also have been taken into consideration.

This duty upon the fronts of shops ought to have been laid very moderate, considering that it would have referred to a mere possibility

possibility of profits. At the same time it is very likely that the Exchequer would have lost nothing through the moderateness of the tax. The generality of Shop-keepers might have shewn no great reluctance to submit to a tax of this kind: whereas a great number of them positively object against, nay refuse, paying the present shop-tax: and in short, do not pay the tax at all. They are in a high degree conscious that there exists some considerable share of fallaciousness in the tax; though they do not thoroughly point out the true fallacy and grievance.

The shop-tax has been in turns called *a house-tax in the shape of a tax upon shops*,—*a personal tax*,—and a tax *upon trade*. And now, it begins to be very generally called, a *partial tax*.

If, by the expressions, a *partial tax*, the Advocates for the Shop-keepers mean to complain (as several do) that the *wholesale Dealers* are not taxed as well as the Retailers, this kind of grievance, being taxed while other branches of trade are not, is not peculiar to Shop-keepers, and indeed is no very substantial ground of complaint. Many sorts of business are taxed, while others are exempt. It is not thought to be any great grievance to Distillers, Brewers, Attorneys, &c. that they are taxed, while Grocers are not. Wholesale Dealers are a different class of Dealers from Retailers;—if they are not taxed at present, they may be so to-morrow. And, if wholesale Dealers were taxed, it is very likely Retailers would suffer by it. Wholesale Dealers would soon contrive to indemnify themselves at the expence of the Retailers, first; and Shop-keepers would most likely be the first class of persons who would wish that wholesale Dealers had never been taxed.

If, by the words, a *partial tax*, they pretend that it is a grievance for Shop-keepers to be selected from the whole Public, and subjected to a certain particular tax,—this is no charge, till the particular subject and nature of the tax is named. The object or ground of a *partial tax* may be either of a profitable, or an honorific nature,—or both. Coming to a Peerage, either through creation, or descent (I believe) and taking one's seat for that Peerage, is attended with a payment of certain considerable fees, which are proportionally higher for a Duke, or a Marquis, than for the next Orders of the Nobility. Baronets are also liable to pay fees of a similar nature. The payment of these fees is a tax of a *partial* nature upon Lords and Baronets. The admittance into a *Corporation* or *Company* subjects the Party to the payment of a duty of four or five shillings. For admittance to the degree of Doctor a duty of eight pounds must be paid. For admittance to an Ecclesiastical dignity, six pounds. For a dispensation, or admittance to the privilege of holding two Ecclesiastical benefices, a duty of ten pounds. For admittance, by a grant under the great seal, to any honour, dignity, privilege, or franchise, eight pounds. All these duties or sums of money which must be paid, are evidently taxes of a *partial* nature upon those persons who receive those profits or honours abovementioned. These taxes, it is true, are paid once for all; but if they were to be renewed every year, or every other year, or every six years, it would make no essential difference. Those Gentlemen, for instance, who are distinguished by the privilege of holding two Ecclesiastical benefices, would not mention it as any very grievous hardship, if this *partial* tax of ten pounds which is demanded of them, on their being admitted, was to be *partially* demanded again every succeeding year.

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But that *partial* tax which is imposed upon the class of Shop-keepers under the name of the *shop-tax*, is not a tax, either of a profitable, or an honorific, or a dignifying nature: it is rather a tax of a contrary tendency. Being made to declare their affairs, and then being taxed for their debts, at the rate of two or three shillings in the pound, is the kind of *partiality* which is shewn to the Shop-keepers, —the kind of *partial* tax which is imposed upon them. The tax might be considered as a ludicrous jocular tax, if it were not that the Government seriously expect to derive a revenue from it, and employ very serious methods for collecting such revenue.

Short Observations on the Act concerning Hawkers and Pedlars.

THE Act relative to the Hawkers or Pedlars was framed at the same time that the Shop-tax was passed: this Act was meant as a concomitant measure to the tax. The provisions of the Act are as follow:

Every Pedlar travelling on foot must pay eight pounds a year for a licence. If he keeps one horse, he must pay sixteen pounds. If he keeps two, he must pay twenty-four pounds; and so forth, at the rate of eight pounds for every horse, besides the licence he pays for himself.

Notwithstanding his licence, the Hawker is prohibited from selling his goods in any City or Market Town, or within two miles from the central market-place: a penalty of ten pounds is imposed upon him for every offence.

The Justices, at the general Quarter Sessions, have a power to prohibit Hawkers from the whole County; thereby making the licences which they have paid for, useless in that County: a forfeiture of ten pounds is, in that case, imposed upon a Hawker for every offence.

Any Hawker refusing to produce his licence to an authorised person, forfeits ten pounds for every offence.

It is lawful for any person whatsoever to seize any Hawker, in order to compel him to produce his licence, and to detain him, till a peace Officer is sent for, who is required by the Act to carry the person so seized before some Justice of the peace, who is authorised and strictly required by the Act, in case no licence is produced, to cause the sum of ten pounds to be forthwith levied by distress and sale of the goods and wares of such Offender, moreover deducting the charges for taking the said distress, out the produce of the sale.

The harsh provisions, just recited, raise a notion as if the *Hawkers and Pedlars* were some sort of dangerous Heretics, or common Enemies to Mankind. They suggest a thought as if the *Hawkers and Pedlars* were the Crew of some Ship just arrived from Turkey in time of plague: they refuse to perform *quarantine*: they jump from on board their Ship to the shore, and spread themselves over the Country, vending their cotton stuffs and other pestilential commodities. The Legislature assemble, and lose no time in endeavouring to have them suppressed.

The design of annihilating the Hawkers and Pedlars was positively avowed, when the Act relative to them was passed. The measure was intended as an indemnity for the imposing of the shop-tax, and as a method of pacifying the residentiary Shop-keepers, whom the Minister was affronting by taxing the wrong side of their scales and books.

I do not intend to speak of the usefulness of *Hawkers and Pedlars* to the Public at large: I only mean to mention the great service of which they are to Manufacturers.

How many things are sold because they are brought to the door, which People would never have bought, either because they did not think

think of them,—or they did not know such things might be bought,—or because they were postponing from day to day? The Pedlar comes to the door; he opens his goods; enters into conversation; and helps the improvidence, and overcomes the laziness, or parsimony, of Purchasers.

The Act has excepted news-papers from the prohibition upon the *hawking* of goods. In fact, would one half of the news-papers be sold that are circulated, if People were under a necessity of positively and purposely sending or going for news-papers to the shop?

The Act has also excepted *fruit, fish, or victuals*. The Framers of the Act seem to have feared that People might forget to eat, (and to be inquisitive about news) if the Hawkers did not put them in mind of these things; and yet, they have taken it for granted that People would never fail punctually to send, or go themselves, to the shop, for an innumerable quantity of articles that might be named, which People neglect or postpone buying from day to day, perhaps for ever, and by the making of which a very great number, very great indeed! of Manufacturers might have got employment.

Nay, in many cases People do positively wish and intend to purchase certain articles; but they go without them, because there is no shop at hand; this is a common case in the Country, in scattered houses, villages, farm-houses; and the fact even sometimes happens in Gentlemens country houses and seats.

It is not to be doubted that a most considerable loss accrues to Manufacturers, from the missing of the sale of a vast number of articles, which, for some reason or other, are not bought, and which would be bought, if they were brought to the door. A great number of articles might be named, such as household tools or imple-

ments of several sorts, various articles of wearing apparel, trinkets, brads and iron wares of many kinds; we might even name fine prints, &c. &c.

Nor does the Shop-keeper derive any very great benefit from these losses of the Pedlar. We are not to suppose that those articles which the Pedlar does not sell, are always sold by the Shop-keeper: no; People do without them.

It is matter of doubt whether Shop-keepers, I mean taken all together, gain much by the suppression of Pedlars. If I had time, I might shew that Pedlars are in certain respects perhaps useful to the Shop-keepers.

Objections have been made from the cheatings, and unfair dealings of petty Pedlars. These complaints are very likely overrated. At the same time it may be observed that the severity of the Act is mostly directed against the substantial Pedlar, who travels with his Cart and horses: the intent of the Act is positively to abolish the travelling substantial Pedlar; though he is that very class who ought to be defended, and is perhaps intitled to a similar protection to that which is granted to the seafaring Trader, and voyaging Trafficker.

What is the merit of the Shop-keeper and residentiary Retailer, who manufactures no goods himself? His merit is, his being the middle-man between the Manufacturer and the Public,—his being the Agent, the Broker, between the Manufacturer and the Purchaser.

Who performs this office of *Middle-man*, in the most meritorious manner? who is the most meritorious deserving Agent between the Manufacturer and the Public? the Shop-keeper, who proudly waits for his Customer behind the counter, or by his fire-side,—or the substantial travelling Pedlar, who laboriously navigates upon land with his

his land Vessel, or Cart,—who conveys his goods through miry roads and snow,—who puts the Inhabitants of the Towns and Villages through which he passes, in mind of their wants,—who takes a pride in doing his business in a substantial manner, and boasts that, *though he is but a Pedlar*, he can sell as good articles as any that are manufactured?

What else are the *East-India* Company but mighty *Pedlars*, who hawk to Europe the produce of the Indies,—and to the Indies, the goods and manufactures of Europe?

Why is not the Ship of the seafaring Trader impeded as well as the Cart of the substantial Pedlar?

The design of abolishing the *Hawkers and Pedlars* is an hostile design to the Public at large: it is a very serious act of hostility against Manufacturers.

And why these hostilities? why these penances imposed upon Pedlars, Manufacturers, and the Public?—the reason is no other than because the Minister has exasperated the residentiary Shop-keeper, by taking hold of him, making him declare his affairs, and then, laying a duty of three shillings in the pound upon his debts.

The abolition of the useful business of Hawkers and Pedlars is a sacrifice made to the irrationality of the shop-tax: it has been observed in the foregoing Tract, that an irrational tax always requires a sacrifice or compensation of some sort or other.

A Hint for the improvement of the Metropolis.

I SUBJOIN the following hint, because I think it useful; and at the same time I do not know of any other opportunity for me to introduce it.

The idea I mean to suggest, is, the removing of the Market held in *Smithfield*, to some field at a short distance out of London. The fields about *St. Pancras*, or *Battlebridge*, would, very likely, be a proper situation.

That the Market for cattle being held in the very center of London, is no ornament to the Town, I do not think there is any necessity of undertaking to prove.

In the second place, the consequence of the Market being held in an interior part of London, is, that the cattle must be driven through the streets, the whole length of their way to that particular place to which they are bound, however distant that place may be; whether *Tower-hill* and *Ratcliff-highway*, or the streets adjacent to *Piccadilly*. This passage of cattle through the streets is productive of much inconvenience, and very frequently of mischief; which would be avoided if the Market was held in some of those fields abovementioned: the cattle would follow those roads by which London is surrounded, till they should reach that particular part or street to which

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they are sent. The streets about *Smithfield* Market are in the number of the narrowest and most crowded in London.

But the providing the cattle with water, during the time the Market is held, is that circumstance which I mean more particularly to suggest.

The feelings of dumb animals seem to be very quick, perhaps as quick as ours (though they want foresight): it is a kind of duty to pay attention to that; especially when it costs but little.

The cattle are driven through the dusty roads, for several hours, in Summer, to the Market-place, where they are kept twelve hours more without a drop of water. Sheep especially must suffer much, as they walk close together, in flocks, with their mouths no higher than twelve or fifteen inches above the ground, swallowing, when they breathe, more dust than air: the misery of those sheep that walk in the middle of a flock must be very great: the heat raised by the passage of a flock of sheep may be felt at the distance of several yards. Sheep bear patiently their distress on the Market-place; but the larger cattle grow unruly and mischievous.

The fields I have mentioned, about *St. Pancras*, being lower than the New-river head, would be easily supplied with water. Troughs constructed in a lasting manner, might be placed through all the pens, at the height of twelve inches or so above ground; and water might begin to be sent through these troughs as soon as the time of the Market begins. Two or three rows of larger troughs might also be fixed, to which the larger cattle might be tied, and water kept running under their noses during the whole time the Market is kept.

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Some person or persons, paid for that purpose, ought to be appointed, to take care of the troughs, and also to see that the water begins constantly to be distributed at the proper time.

The Market-place might be paved with bricks placed edgewise; which would have a neater appearance, would keep the place dry, and not be so cold as stones. Houses of entertainment for the persons attending the Market, would be built in a trice around the new place.

In case the *proprietary* rights of any persons were an obstacle to the removal of the Market from *Smithfield*; the Parliament might assist the City, not only with a *Bill*, but also with money, if necessary; as the measure might in some degree be considered as a national object.

POSTSCRIPT to the *Observations on the window-light Taxes.*

SHOULD the present Taxes upon *windows or lights* happen at any time to be *commuted* into a Tax upon the *tonnage* of houses, the present *house-tax*, or rather *house-rent* tax, ought also to be sunk along with them. The tax upon the rent to be paid for a house, is undoubtedly a tax upon a *debt*: only, the irrationality of the tax is overlooked; chiefly on account of the duty being laid low. The tax cannot be pleasing, even to those Persons who are actual Owners of those houses for which they pay this kind of house-tax. When the tax is levied upon them, a supposition is first made, that they are not
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the Owners of the houses they inhabit; then it is supposed that they pay *rent* to somebody for these houses; and then, on account of this rent or debt, the reality of which they are thus made to admit, a duty is demanded of them. This is not a pleasing tax to be paid by Individuals, either for their own Town-houses, or their Country-houses or Country-seats.

Possibly, certain other taxes might also be sunk, with advantage, into the same tax upon the internal capaciousness of houses. I mean to allude to those taxes which lead into enquiries into People's private business and manner of living: People being even obligated to come forth, and make *declarations*. The tax upon *Servants* is a tax of this kind: the same is perhaps also exceptionable on other accounts. Should a tax upon the tonnage of houses be at any time resorted to, the tax upon *Servants* might perhaps properly enough be sunk into that tax.

F I N I S.



